Meeting of the Village of Buffalo Grove Village Board

Committee of the Whole
February 7, 2022 at 7:30 PM

Fifty Raupp Blvd
Buffalo Grove, IL 60089-2100
Phone: 847-459-2500

1. Call to Order

A. Open Meetings Act Compliance

Pursuant to the Illinois Open Meetings Act as well as the Disaster Proclamation and Executive Orders issued by Governor Pritzker, this meeting will be held electronically by utilizing the Zoom link below.

Zoom Link: www.vbg.org/february7boardmeeting

Phone Number: 312-626-6799

Meeting ID: 894 4296 1153

Instructions for how the public can see, listen and/or participate in the meeting are listed immediately below this statement.

In accordance with the Open Meetings Act, any person shall be permitted an opportunity to address public officials under the rules established and recorded in the Buffalo Grove Municipal Code. In addition, The public can still participate by emailing their public comment to the Village Clerk at clerk@vbg.org before 4:30 pm the day of the meeting. Individuals with no access to email may leave a message at (847) 459-2506 before 4:30 pm the day of the meeting. All comments received in accordance with the foregoing will be read at the meeting. The Village President reserves the right to alter the order of the appearance of speakers to maintain decorum during the meeting.

The meeting will also be broadcast via Facebook Live however; the comments on the stream will not be monitored by village staff and will not be read into the official record.

B. Pledge of Allegiance

2. Special Business

A. Discuss Infrastructure Report Card (Trustee Johnson) (Staff Contact: Darren Monico)

B. Green Infrastructure - Naturalized Areas (Trustee Stein) (Staff Contact: Kyle Johnson)

C. Service Delivery Communication Discussion (Trustee Stein) (Staff Contact: Darren Monico)

D. Code Review Title 3 (Trustee Weidenfeld) (Staff Contact: Brett Robinson)

E. Discussion of COVID-19 Mitigation Measures and Public Meetings (President Sussman) (Staff Contact: Dane Bragg)

3. Questions From the Audience

Questions from the audience are limited to items that are not on the regular agenda. In accordance with Section 2.02.070 of the Municipal Code, discussion on questions from the audience will be limited to 5 minutes and should be limited to concerns or comments regarding issues that are relevant to Village business. All members of the public addressing the Village Board shall maintain proper decorum and refrain from making disrespectful remarks or comments relating to individuals. Speakers shall use every attempt to not be repetitive of points that have been made by others. The Village Board may refer any matter of public comment to the Village Manager, Village staff or an appropriate agency for review.

4. Executive Session

A. Executive Session - Section 2(C)(5) of the Illinois Open Meetings Act: (5) the Purchase or Lease of Real Property for the Use of the Public Body, Including Meetings Held for the Purpose of Discussing Whether a Particular Parcel Should be Acquired. (President Sussman) (Staff Contact: Dane Bragg)

B. Executive Session - Section 2(C)(11) of the Illinois Open Meetings Act: Litigation, When an Action Against, Affecting or on Behalf of the Particular Public Body Has Been Filed and is Pending Before a Court or Administrative Tribunal, or When the Public Body Finds that an Action is Probable or Imminent, in Which Case the Basis for the Finding Shall be Recorded and Entered into the Minutes of the Closed Meeting. (President Sussman) (Staff Contact: Dane Bragg)

5. Adjournment

The Village Board will make every effort to accommodate all items on the agenda by 10:30 p.m. The Board, does, however, reserve the right to defer consideration of matters to another meeting should the discussion run past 10:30 p.m.

The Village of Buffalo Grove, in compliance with the Americans with Disabilities Act, requests that persons with disabilities, who require certain accommodations to allow them to observe and/or participate in this meeting or have questions about the accessibility of the meeting or facilities, contact the ADA Coordinator at 459-2525 to allow the Village to make reasonable accommodations for those persons.

Information Item : Discuss Infrastructure Report Card

Recommendation of Action

Staff recommends discussion.

The Public Works Department will be discussing the Infrastructure Report Card.

ATTACHMENTS:

- Infrastructure Score Card (PDF)

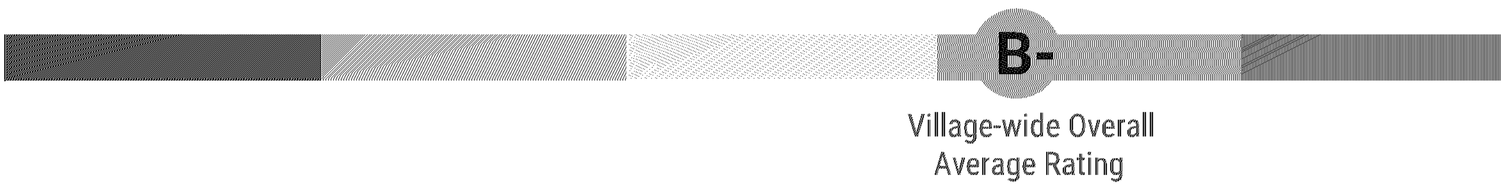
Trustee Liaison	**Staff Contact**
Johnson	Darren Monico, Public Works

Monday, February 7, 2022	

Infrastructure Score Card: Executive Summary

The Village's assets are separated into nine categories and are assigned a cumulative rating based upon on a weighte evaluation according to the asset's individual value as compared to the total value of all assets.

This rating is an indication that the Village's infrastructure system is in good shape and will continue to serve the community effectively. The Village has a continued pursuit of maximizing the infrastructure value and is committed to utilizing available resources efficiently.

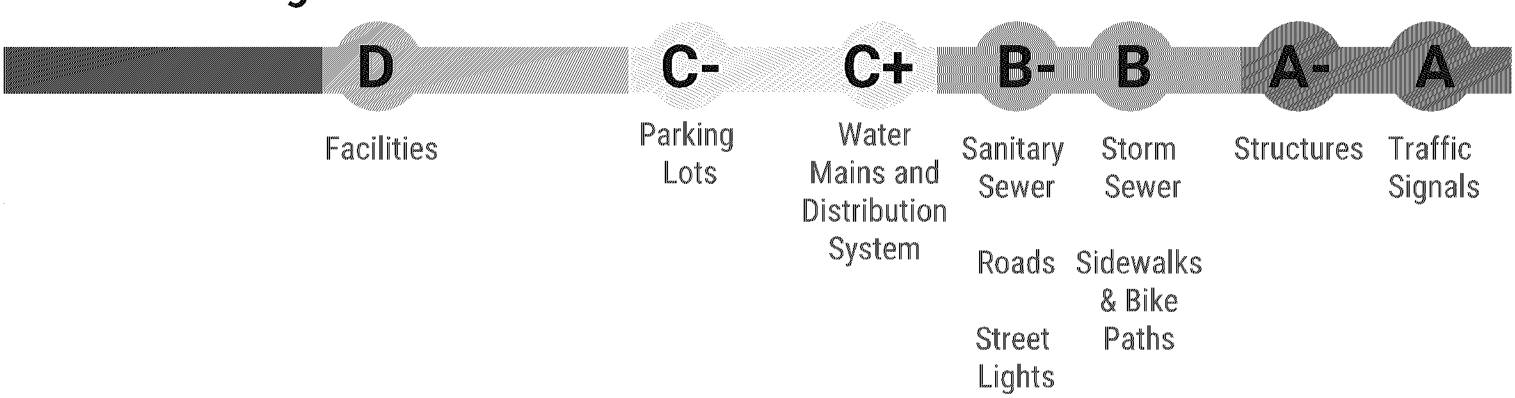


Grading Methodology

The following is a summary of the rating scale concept employed to arrive at the individual grades for each asset class.

Asset Class (Village owned)	Value	Weight %
Water Mains	$86,869,000	11.7
Sanitary Sewers	$80,317,000	10.8
Storm Sewers	$250,078,000	33.7
Roads	$190,080,000	25.6
Traffic Signals	$2,000,000	0.2
Streetlights	$26,455,000	3.5
Sidewalks/Bike Paths	$27,000,000	3.6
Structures	$4,500,000	0.6
Facilities	$71,843,000	9.7
Parking Lots	$1,529,000	0.2

Grades for Village Infrastructure



Total village investment over the past five years: $35,886,700

Water Mains and Distribution System

This is a cumulative grade of the average condition of the water distribution system that is owned and maintained by Village. This is a slightly above average grade that reflects the age of the system balanced with the current funding lev and planned replacement. The Village has recently completed a water system study and has implemented Infrastructure Modernization Program which has helped to slow the decline of the rating.

C+

Village investment over the past five years: $7,631,000

Strengths

Relatively young age of system
Water system study recently completed
Water rates provide adequate future funding
Less than 10 lead services

Weaknesses

Large amounts of pipe installed within short time frame
Installation/craftmanship defects with pipes built in the 1980's
New main is installed in the street versus parkway

Opportunities

Current funding levels are increased
Adequate maintenance is continued
More water mains are replaced
Water study programs are completed

Threats

Funding levels are maintained or decreased
Maintenance levels are decreased
Pump houses are not maintained

Sanitary Sewers and Distribution Syster

This is a cumulative grade of the average condition of the sanitary sewer assets including sanitary sewers and the Villag sanitary lift stations. This is an above average grade that reflects the age of the system balanced with the current fund levels allocated toward sanitary sewer maintenance.

B-

Village investment over the past five years: $6,765,000

Strengths

Current sewer capacity is largely sufficient
Lining of sewers is cost effective and routine
Lining of trunk sewers has been completed
The Village does not own a treatment plant
Water/sewer rates provide effective funding source

Weaknesses

All of the clay pipe in the older part of town needs lining
Clay tile service lines are susceptible to root intrusion
Increasing regulatory concerns

Opportunities

Current funding levels are maintained
Adequate maintenance is continued
More sanitary sewers are lined
Sanitary study programs are completed

Threats

Funding levels are decreased
Maintenance levels are decreased
Lift stations are not maintained

Storm Sewer

This is a cumulative grade of the average condition of the storm sewer assets. This is a good grade that reflects the age the system balanced with the current funding levels allocated toward storm sewer maintenance. Storm sewers have lo service lives and repairs are less costly than other utilities due to the typical shallow depth. While the current system is good shape there are various capacity issues that need to be addressed which lowers the overall grade.

B

Village investment over the past five years: $1,757,900

Strengths

Storm sewers are typically shallow depth
Lining of sewers is cost effective and routine
Storm water utility fee provides a funding source

Weaknesses

Current storm sewer capacity is inefficient in areas of town
Climate change may increase detention requirements
Flooding damage potential can be high

Opportunities

Current funding levels are increased
Adequate maintenance is continued
More storm sewers are repaired or lined

Threats

Funding levels are maintained or decreased
Maintenance levels are decreased
Capacity issues are not resolved

Roads

This is a cumulative grade of the average condition of the total public street pavement network. This indicates that current funding allocated toward pavement maintenance is above average. The continued challenge will be to focus maintenance as more lane miles are added to the system such as Weiland Road.

B-

Village investment over the past five years: $16,849,000

Strengths

The IMP has improved several areas in town
Roads have dedicated funding in Motor Fuel taxes
Roads have various grant funding possibilities
The Village has been successful in receiving road grants

Weaknesses

Roadways continually need preventative maintenance
Roadways have potential liability issues
High visibility and potential resident concerns

Opportunities

Current funding levels are maintained
Adequate maintenance is continued

Threats

Funding levels are decreased
Maintenance levels are decreased

Traffic Signals

This is a cumulative grade of three traffic signals on Weiland Road. This is a high grade that reflects the age and how \ these assets are being maintained with an agreement with Lake County.

A

Village investment over the past five years: $425,000

Strengths

Virtually brand-new assets

Weaknesses

First time the Village has owned traffic signals

Opportunities

Current funding levels are maintained
Adequate maintenance is continued

Threats

Funding levels are decreased
Maintenance levels are decreased

Streetlights

This is a cumulative grade of the average condition of Village-owned streetlight infrastructure. This indicates the curr funding and resources allocated toward streetlight operations and maintenance are above average. The Villag residential road streetlights have been converted to LED to reduce maintenance costs and energy use. The streetlights major roads are slowly being converted as other agency projects are completed or funding is allocated.

B-

Village investment over the past five years: $500,000

Strengths

Local streets were converted to LED lights

Weaknesses

Other agency roads are still high pressure sodium lights
There are limited funding opportunities available

Opportunities

Current funding levels are maintained
Adequate maintenance is continued

Threats

Funding levels are decreased
Maintenance levels are decreased

Sidewalks and Bike Paths

This is a cumulative grade of the average condition of the sidewalk and bike path assets within the Village. This gra reflects the value of an outstanding pedestrian and bike system that is highly used by the Village's residents. Lack adequate funding for the last three years has reduced this rating however recent grant funds received have helped to sl the rating decline.

B

Village investment over the past five years: $721,800

Strengths

The Village has an extensive pedestrian/biking system
There are grant funding opportunities available
The Village partners with the Park District on paths

Weaknesses

The large system requires constant maintenance
The system creates liability with potential high settlements

Opportunities

Current funding levels are increased
Adequate maintenance is continued
More sidewalks or bike paths are repaired

Threats

Funding levels are maintained or decreased
Maintenance levels are decreased

Structures

This is a cumulative grade of the average condition of all the Village's structures and bridges. The Village owns one no wall on Weiland Road, one dam near Marvins Way, and 9 bridges with two being high value assets that were built/replac recently. A proper maintenance schedule will continue this high asset rating.

A-

Village investment over the past five years: $2,000

Strengths

Noise wall is brand new
State regulated inspection programs

Weaknesses

Maintenance is critical to maintaining structures

Opportunities

Current funding levels are maintained
Adequate maintenance is continued

Threats

Funding levels are decreased
Maintenance levels are decreased

Facilities

This is a cumulative grade of the average condition of Village-owned facilities. This is a poor grade that indicates current state of the infrastructure. Every major Village owned building needs expensive maintenance just to maintain existing condition. A plan to fund and replace several Village buildings is needed as well as a building replacement fu needs to be implemented.

D

Village investment over the past five years: $1,660,000

Strengths

Land value of facilities is high
Redevelopment potential of land
Centralized Village Hall/PW/PD campus location

Weaknesses

Most of the facilities are nearing the end of their service life
Need for a facilities strategy is high
Most facilities do not have space to meet needs or are outdated

Opportunities

Current funding levels are maintained
Adequate maintenance is continued
More facilities are replaced

Threats

Funding levels are maintained or decreased
Maintenance levels are decreased
A facilities plan is not implemented

Parking Lots

This is a cumulative grade of the average condition of Village-owned parking lots. This is a neutral grade that indicates current funding and resources allocated toward parking lot maintenance are in danger of failing. Many of these park lots are associated with Village facilities that need to be replaced as described above and could be replaced with n facilities.

C-

Village investment over the past five years: $399,000

Strengths

Most have sufficient parking capacity

Weaknesses

Most need repair but are tied to facilities planning

Opportunities

Current funding levels are increased
Adequate maintenance is continued
Parking lots are replaced with facilities

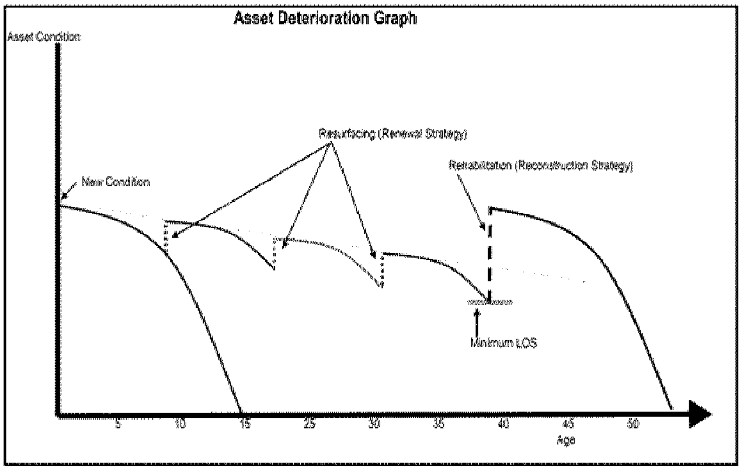
Threats

Funding levels are maintained or decreased
Maintenance levels are decreased

Recommendations

Keeping Pace

Just-in-time repairs or preventative maintenance can significantly extend the service life of Village assets. The chi below shows the degradation curve of a sample asset. It shows how an asset, with proper preventative maintenan can have a much longer life cycle than an asset without maintenance. This is commonly cited in roadway maintenan as "the right treatment at the right time" and this can be applied to most of the Village assets.



The Public Works Department recommends that the Village continues the Infrastructure Modernization Program and tł additional assets, such as storm sewer and facilities, are brought into the program with a focus on long-tei sustainability.

Focused Investment

Given competing interests for infrastructure funds, the Village will need to prioritize investments where they can have the highest impact. For example, street replacement funding should be prioritized in areas where water/sewer main rehabilitation is already planned. In addition, long-term plans should be considered in the area of facilities when considering mechanical/building system replacements.

Within each asset class, the Village should also consider where it will achieve the highest value from its investment. Objective factors to consider include impacted residents, service reliability and operational efficiency of a specific improvement.

Financing Strategies

The Village's funding outlook on water and sewer is positive due to the current water and sewer rate structure. The funding for other assets such as roads are improving but they are not fully funded yet. The Village will need to considei debt strategy to perform road improvements in the short term until we can reach our stated goal of a cash finance strategy.

There is not sufficient funding for some of the assets such as facilities and the Village may need to consider using alternate funding strategies to achieve success for these assets.

5 Key Takeaways

1. Continued investment in asset replacement will improve infrastructure grades and system reliability

2. The Village has made significant progress in developing dedicated funding streams for infrastructure replacement

3. Where possible, the Village will continue to move from a debt-financed to cash-financed strategy for asset replacement

4. The Village should prioritize additional funding streams to specific asset classes where grades are below average and/or insufficient resources are available

5. Leveraging additional funding streams such as state/federal grant and loan programs will assist the Village in meeting its infrastructure goals

Information Item : Green Infrastructure - Naturalized Areas

Recommendation of Action

Staff recommends discussion.

Staff will present an overview of the naturalized area inventory and maintenance planning efforts underway by the Forestry and Grounds section of Public Works.

Trustee Liaison
Stein

Staff Contact
Kyle Johnson, Engineering

Monday, February 7, 2022	

Information Item : Service Delivery Communication Discussion

Recommendation of Action

Staff recommends discussion.

The Public Works Department will be discussing service delivery communication improvements.

ATTACHMENTS:

- Service Delivery Communications memo 22-0119 (DOCX)

Trustee Liaison	**Staff Contact**
Stein	Darren Monico, Public Works

Monday, February 7, 2022	

VILLAGE OF
BUFFALO GROVE

MEMORANDUM

DATE: January 19, 2022

TO: Dane Bragg, Village Manager

FROM: Darren Monico, Village Engineer

SUBJECT: Service Delivery Communications

Background

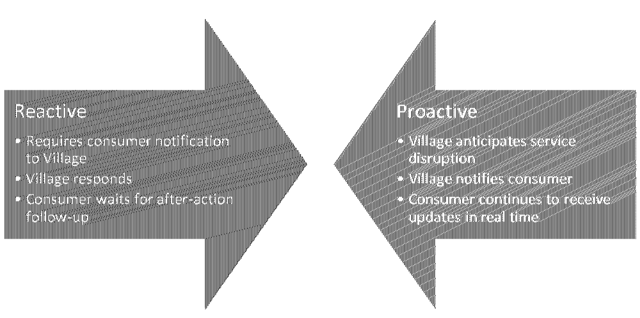
Over the past decade, the sharp increase in e-commerce and logistics has impacted consumer preferences. The "Amazon effect" has created new expectations for proactive notification to consumers while also shortening service or product delivery times. Consumers are becoming accustomed to certain levels of customer service with some of the largest and most impactful companies setting the standard for that expectation. Companies like ComEd and Amazon will provide answers and updates often before a customer makes an inquiry. When the power is out, ComEd will release notifications including the issue (if known) and an estimated length of service outage. Items purchased on Amazon are received the next day, or even the same day. This exposure to a consistent level of service sets a baseline expectation where people expect answers to their questions at the opening of a text message or app. When they call the Village and we do not have an answer for them, it leads to frustration.

The Village, by contrast, continues to use a prior service delivery model where we rely on the customer to notify us of their service request, we investigate and then respond as appropriate. We currently use service ticket processes to ensure service delivery requests are fulfilled (website, app, phone, in-person). In the case of emergency service disruptions (e.g. water main breaks), Village employees may use door-to-door in-person notification along with door tags. We currently don't have the capability to communicate more directly or proactively with residents about service delivery.

Service Delivery Goal

The Village Board has set two important goals related to service delivery:

a) Improve the reliability and predictability of our utility services by reinvesting in critical infrastructure; and
b) Improve the way in which we communicate with our customers about the delivery of services.



By definition, staff envisions this goal encompassing more than the traditional utility services (water, sewer, snow plowing, hydrant flushing, etc.), to include items such as vacation house watch requests and crime alerts. In doing so, the Village can break down the barriers of traditional department services to a more comprehensive approach to customer relationship management (CRM). Other uses of this model could include items such as:

a) Water outages from breaks or planned service upgrades and boil orders
b) Vehicle accidents or traffic emergencies and detours
c) Construction emergencies or updates
d) Garbage pickup delays or changes

There is also a need to have service delivery communications be geo-specific, targeting notifications to those customers directly impacted. This would be different from how the current Reverse 911 system can deliver messages.

Current Situation

Public Works is making efforts to minimize response times; for instance, it utilizes the Aquify pressure sensing program to help detect water main breaks typically well before staff or the public notice surface issues. However, notification of affected parties is still limited to staff members physically handing out letters. There is no good way to update residents or business owners to evolving situations particularly during overnight or weekend hours.

Proposed Solution

The Public Works Department has researched a provider that hosts a solution for large utility companies like ComEd. They have two programs called Notifi and Incident Watch as well as billing software that is available for purchase.

Incident Watch – Incident Watch is simply described as a streetlight outage program. It has an interactive map, and it can be used for residents to notify the village for service requests such as a streetlight is out, a water service interruption, dead animal in the road or a sidewalk needs to be repaired. This program can work with our existing asset management software. Once an issue is reported, it is displayed via a mapping tool enabling anyone to click on the map point and retrieve information about the issue. This can be used for many notification purposes. A resident can view the incident on the map and know it has already been reported and get information about it without having to call in for information.

Notifi – Notifi is the program that we are most excited about and can meet the Village's goals for improved communication for isolated issues. Notifi delivers targeted information to selected residents. The software can be used to simply draw an area on the map and all the homes within the selected area will receive a notification on their selected mode of communication (i.e., text, email, or phone call with a prerecorded message). This would require residents to opt in to receive notifications. Typically, this program is used by large utilities with greater than 500,000 customers and Buffalo Grove would be leading the use of the software for municipal operations.

These programs allow one-to-many emergency communications and enable the village to be proactive instead of reactive and much more effective than one-to-one service requests. These notifications can also be sent out via smart home devices such as Amazon Alexa or Google. The Village can even set up unique responses to questions like "When is my next bill" which can be answered via smart devices.

Example Water Main Break with New Notification Software

A water main break is discovered by a resident and is put into Incident Watch, or a village employee sees the increased water volume from the Aquify program. Public Works personnel verify the break in the field and utilize existing water maps to determine exactly which homes which will be without water for the duration of the repair. From a desktop computer or iPad in the field, a notice is sent out to (only) the affected homes BEFORE the water is turned off. The residents are given the reason, the location, and that crews are on their way to perform repairs. Additional information about time, safety, repair updates, anticipated repair time, and boil orders can be sent out as the situation progresses. In theory, a resident could have received a notification that their water would be out prior to them leaving for the commute or arriving home. They then adjust their schedule accordingly before they arrive and receive an update that their water is back on by the time their takeout is finished.

Next Steps

To meet this demand, the Village would need to acquire a full dataset of mobile numbers or email addresses for buildings in the Village. There has not been a cohesive manner of collecting data across all the Village departments. The Public Works Department has already begun data collection for our water billing customers that can be used for notification purposes, including as described above, however the water billing database is not complete at this point.

These software programs have been included in the 2022 budget. At a future date, and if the board concurs, staff will bring the programs to the Board for approval. If the Village moves forward with them in the future, the Village can work on completing the database through resident communication and opt-in systems. As part of the Infrastructure Modernization Program, the Village would use Notifi as the primary mode of communication with residents living within the construction area. Only residents who wish to receive these communications will receive them.

Village Staff will continue to gather more information relative to improving service delivery communication and will continue to gather resident contact information to complete the database needed to make future programs effective.

Information Item : Code Review Title 3

Recommendation of Action

Staff recommends discussion

Staff will provide an overview of the proposed changes to Title 3 of the Buffalo Grove Municipal Code.

ATTACHMENTS:

- CR Titles 3 Memo 2022 (DOCX)
- Title 3 - Revenue and Finance 1-31-2022 (PDF)
- Title 3 - Redline (PDF)

Trustee Liaison	**Staff Contact**
Weidenfeld	Brett Robinson, Finance

Monday, February 7, 2022	

VILLAGE OF
BUFFALO GROVE

DATE: January 27, 2022

TO: Dane Bragg, Village Manager

FROM: Brett Robinson, Administrative Services Director
Jessie Brown, Administrative Services Manager

RE: Code Review Title 3

Background Information
Staff have completed the first pass through of the review process of Title 3. "Title 3 – Revenue and Finance" details fees and collection, local taxes and collection, and bond issuance.

Overview of Changes to Title 3:
Global Changes
- Changed gender specific terms to gender neutral terms.
- Consistent with Title 1, where practical, fee information was moved from this Title and moved to a new Appendix A. This move will allow for ease in locating and updating this information.

Chapter 3.06.030 Filing fees for petitions reviewed by the Planning & Zoning Commission
- To simply language this chapter was removed after consolidating the requirements for petitions with variations in Chapter 3.06.020

Chapter 3.38.020 Specialized Emergency Response and Recovery Fee
- The entirety of this chapter has been rewritten, as the existing Specialized Emergency Response and Recovery Fee structure has proven to be overly complex, unwieldy, and ultimately, unusable. These factors have significantly contributed to the inability to collect fees. The proposed changes to section 3.38 would simplify and limit cost recovery to individuals or commercial entities that are responsible for causing hazardous material and drunk driving incidents which should lead to more success in obtaining recovery fees associated with these events.

Next Steps
Staff requests the Board contact Brett Robinson with any concerns regarding the proposed changes to these two titles.

In the next few days staff will begin to review Title 5 "Business Taxes, Licenses, and Regulations". The review of Title 5 is expected to take about four weeks, at which time a redline version of the title and chapter of the code showing proposed changes will be brought back to the Village Board for review and comment. Once the entire code has been reviewed and presented to the board, staff will come before the Board with a final draft of the code for review and approval.

Title 3 - REVENUE AND FINANCE

Chapter 3.04 - WAIVER OF FEES

3.04.010 - Authorized.

A. Except as hereinafter set forth in this Chapter and notwithstanding the provisions of any ordinance to the contrary, the Corporate Authorities may, at their discretion, waive any or all fees due from:

1. A governmental unit, which would pay such fees from tax moneys;
2. A nonprofit organization organized and conducted on a not-for-profit basis with no personal profit inuring to anyone as a result of the operation;
3. A charitable organization organized and operated to benefit an indefinite number of the public. The service rendered to those eligible for benefits must also confer some benefit on the public;
4. A religious organization which means any church, congregation, society or organization founded for the purpose of religious worship.

B. Notwithstanding the above, the Corporate Authorities authorize the Village Clerk or designee the administrative authority to waive any and all fees due the Village from those organizations identified in subsection A that had previously been granted similar fee waivers. Such administrative waiver shall be conditioned upon a review of any prior application requests to ascertain that all applicable ordinance requirements governing such applications have been met. Such administrative waivers shall not apply to initial applications.

C. The Corporate Authorities may, at their discretion, waive any or all fees due the Village.

Chapter 3.06 - ZONING FEES/RECOVERY OF VILLAGE COSTS

3.06.010 - Payment of fees.

The fees as set forth in this Chapter shall be paid to the Village in conjunction with the processing of any zoning petition or application.

3.06.020 - Filing fees for petitions and variations by the Planning & Zoning Commission.

A. All one and two family dwellings as set forth in Appendix A of this Code.

B. All multiple family dwellings as set forth in Appendix A of this Code.

C. All business, office/research and industrial buildings as set forth in Appendix A of this Code.

D. To appeal a decision of the Building Commissioner as set forth in Appendix A of this Code.

E. Special uses in Residential Districts RE-R7 as set forth in Appendix A of this Code.

E. Special uses in all other districts as set forth in Appendix A of this Code.

F. Planned unit development (PUD) new development or amendment as set forth in Appendix A of this Code.

G. Rezoning or variation (if not part of a petition for special use or PUD) as set forth in Appendix A of this Code.

H. Zoning text amendment as set forth in Appendix A of this Code.

I. Concept/preliminary plan review: pursuant to Section 16.20.020 and as set forth in Appendix A of this Code.

J. Development Ordinance variation for residential property as set forth in Appendix A of this code.

J. Engineering review: calculated for each development pursuant to Section 16.20.020 and as set forth in Appendix A of this Code.

3.06.040 - Recovery of Village costs.

A. Established. Except as set forth in Subsection 3.060.040H, every petition filed and processed pursuant to Title 16 or Title 17 of this Code that requires the Village to incur third party costs or expenses, including, without limitation, legal fees incurred by the office of the Village Attorney or any attorney or firm retained by the Village, shall be subject to the requirements set forth in this section. Further, upon the recommendation of the Village Building Commissioner, third party costs or expenses incurred by the Village, pursuant to Title 14 of this Code, shall be subject to the requirements set forth in this section. The recovery of Village costs shall be in addition to any and all other filing fees and other charges established by the Village. For purposes of this section, the word "petition" shall be deemed to include and refer to any and all petitions and applications filed or processed pursuant to Title 14, Title 16 or Title 17.

B. Responsibility for Payment. The owner of the property that is the subject of the petition and, if different, the petitioner, shall be jointly and severally liable for the payment of recoverable costs, and for the establishment of the recoverable cost escrow. By signing the petition, the owner or petitioner shall be deemed to have agreed to pay, and to have consented to payment of recoverable costs, plus any costs of collection, that have not been paid within thirty days following the mailing of a written demand for payment to the owner or petitioner at the address set forth on the petition, including any additional recoverable costs assessed under Subsection 3.060.040(D)(3). Any lien filed pursuant to this subsection may be foreclosed in the manner provided for mortgages or mechanics liens under Illinois law.

C. Recoverable Costs. The recoverable costs incurred by the Village in processing a petition shall include, but not by way of limitation, the following items:

1. Publication of notices;
2. Court Reporter, including the cost of two transcripts;
3. Professional and technical consultant services;
4. Village Attorney, or other Village-retained attorney or law firm, consultation, meeting attendance, document preparation, advice and review;
5. Copy reproduction;
6. Document recordation;
7. Mailing costs; and
8. Proof of ownership title searches.

D. Payment of Recoverable Costs and Recoverable Cost Escrow.

1. Initial Payment and Recoverable Cost Escrow. Every petition shall be accompanied by the required filing fee plus an advance estimate in an amount between five hundred dollars and one thousand five hundred dollars of recoverable costs, as determined by Village staff projection of Village costs, to be deposited in the recoverable cost escrow account established by the Village. No interest shall be payable on any funds retained in such escrow account.
2. Charges Against Recoverable Cost Escrow. From the date of filing any petition, the Village shall maintain an accurate record of the actual costs of processing the petition. The Village shall, from time to time, draw funds from the recoverable cost escrow account established for the petition to pay such actual costs and shall transfer the funds to the appropriate Village accounts. The Village shall maintain an accurate record of all the drawings from the escrow account.
3. Additional Recoverable Cost Escrow Deposits. Should the Village, at any time, determine that the recoverable cost escrow account established in connection with any petition is, or is likely to become, insufficient to pay the actual costs of processing the petition, the Village shall provide notice of the insufficiency to the owner or petitioner and demand an additional deposit to be sufficient to cover

current and foreseeable additional costs. If the additional deposit is not provided to the Village within fifteen days of written notice and demand to the owner or petitioner, the Village may suspend or terminate the processing of the petition.

4. Final Settlement. As soon as reasonably feasible following final action on a petition, the Village shall prepare a final accounting of the recoverable cost escrow deposits made in connection with the petition and of the actual cost of processing the petition and shall make a final charge of the actual costs against the recoverable cost escrow deposits. A copy of the accounting shall be provided to the owner and the petitioner.
5. Insufficient Amounts—Reimbursement. If the amount in the recoverable cost escrow account is insufficient to pay the total actual costs, a written demand for payment of the balance due shall be mailed to the owner and the petitioner. Any remaining funds in the recoverable cost escrow account after payment of the total actual costs due shall be returned to the owner or petitioner, as applicable.

E. Condition of All Petitions, Approvals and Permits. No petition filed pursuant to Title 14, Title 16 or Title 17 shall be considered complete unless and until all filing fees and deposits due pursuant to this Chapter have been paid. Every approval granted and every permit issued pursuant to Title 14, Title 16 or Title 17 shall, whether or not expressly so conditioned, be deemed to be conditioned upon payment of recoverable costs as required by this section.

F. Tolling Time Periods. Where Title 14, Title 16 or Title 17 provides that the passage of time without decision or action shall be deemed an approval or a recommendation for approval, time periods shall be tolled during any period of nonpayment of the recoverable costs and deposits due pursuant to this section.

G. Failure to Pay Recoverable Costs. The failure to pay in full when due any recoverable cost or deposit required under this section shall be grounds for refusing to process a petition and for denying or revoking any permit, or approval sought or issued with respect to the land or development to which the unpaid recoverable cost or deposit relates.

H. Exemptions. The provisions of this section shall not apply to any petition filed pursuant to section 3.06.020A of this Code.

Chapter 3.20 - PROCEDURES AND FEES REGARDING APPLICATIONS FOR PROJECT REVENUE BONDS

3.20.010 - Initiation of application.

Applications for project revenue bonds shall be made to the Village Manager. Any person, firm or corporation may file an application, as provided in this Chapter, requesting consideration of the issuance of these bonds.

3.20.020 - Application.

The person, firm or corporation requesting the issuance of project revenue bonds shall develop their application, accompanied by a nonrefundable application fee as established from time to time by the Corporate Authorities of the Village and shall contain the following information.

A. Name, address and telephone number of the applicant. If application is to be developed on behalf of an applicant, the name, address and telephone number of that party along with a brief description of the relationship of such party to the applicant;

B. Street address and legal description of the property where the proposed project will be located;

C. Name and address of any and all legal and beneficial owners of the property where the project is to be located;

D. If the applicant is not the owner of the property where the project is to be located, a statement indicating the interest, if any, the applicant has in the property where the project is to be located. If the applicant is a lessee or contract purchaser of said property, a copy of such lease or contract shall be filed along with the application;

E. A description of the project for which the project bond financing is requested;

F. A resume of the applicant which shall include the following:

1. A description of each business in which the applicant is engaged,
2. A description of any and all projects in which the applicant has participated which were similar to the project for which project revenue bond financing is requested,
3. A statement indicating whether the applicant has ever been involved in a project financed by project revenue bonds and if so, a description of each such project and a statement indicating whether there has ever been a default in any such bonds,
4. A statement indicating whether applicant has been a party in any bankruptcy proceedings at any time in the five-year period preceding the date of the filing of the application and if so, a description of such proceedings, including the caption of any lawsuits, and the outcome thereof,
5. A statement indicating whether applicant, within three years preceding the date of application, has been in default or allegedly in default in the payment of any debt instruments on which the applicant is a signatory and if so, a description of such debt instrument and such default,
6. If applicant is a corporation, a statement indicating the dates and places of incorporation of such incorporation along with a statement that applicant is either a corporation in good standing in Illinois or that applicant is a registered foreign corporation in Illinois and in good standing,
7. If applicant is registered or is required to be registered under the Illinois Assumed Name Act, the date applicant filed under the act, the county within which applicant filed and the assumed name under which the applicant has filed,
8. A statement indicating the length of time applicant has been doing business and the length of time applicant has been engaged in projects of the type for which project revenue bond financing is requested,
9. If the applicant is a corporation, copies of any and all annual reports and prospectuses issued within five years preceding the date of application for project revenue bonding,
10. Certified copies of audited financial statements of the applicant for five years preceding the date of the filing of the application for project revenue bond financing,
11. The most current Securities and Exchange Commission 10-K Report of the corporation if it is required under applicable laws to file,
12. A list setting forth the caption, if pending, and a brief description of any and all pending or threatened litigation against the applicant which could have an impact on the existence of the applicant or its business or the financial position of applicant. In this regard, applicant shall disclose any pending or threatened litigation which charges applicant or, if applicable, any of its officers or partners with misfeasance, misrepresentation, fraud, a violation of any criminal law, or antitrust violations; and any cases in which judgment has been entered or requested against applicant in an amount in excess of two hundred fifty thousand dollars unless the disclosure of cases in which lesser or greater judgments have been entered or requested is required by the Village Manager,
13. Any other data which discloses relevant financial information such as the applicant's bond rating and the like. The Village Manager, upon the advice of staff and/or consultants, may require any additional information from applicant;

G. A statement indicating the zoning classification of the property where the project is to be located along with a statement indicating whether any amendments to the zoning ordinance of the Village or special approvals such as variations or special permits will be required for the project. This statement should include a basic description of the use that the project will be put to;

H. A site plan for the property where the project is to be located showing any existing structures and the proposed projects;

I. A rendering of the project;

J. A statement indicating the amount of funding requested for the project and a description of the purpose for which the funding will be used;

K. A description of any proposed financing arrangement for the project e.g. Village to own the project and lease to applicant;

L. The name and address of the proposed purchaser of the project revenue bonds proposed to be issued, if known;

M. A proposed memorandum of agreement;

N. A statement of the public purpose to be served by the issuance of project revenue bonds for the project;

O. That any person or corporation requesting the Village to finance any project by the issuance of project revenue bonds shall make a nonrefundable deposit with the application of three thousand dollars to reimburse the Village for its preliminary expenses of investigating the desirability and feasibility of such financing. The deposit shall be distributed by the Village to cover such expenses regardless if such financing is completed; however, the deposit may be repaired as a project cost from the proceeds of any bonds issued to finance the project.

3.20.030 - Procedure.

The Village Manager shall review an application for project bond financing within fifteen business days of the date it is filed and shall notify the applicant in writing within twenty business days of the date said application is filed whether said application is complete. If it is not complete, the Village Manager shall in said written notice advise the applicant of any additional information which is required. Within ninety days after the filing of a completed application with the Village Manager, the Village Manager shall forward said application to the Corporate Authorities. Before the Village considers the issuance of project bonds, the following reports will be required:

A. A statement from the Village Attorney that he has reviewed all documents pertinent to the application and bond issue. The Village Attorney shall state the amount of any fee he will charge for his services payable by the applicant and to be included as a part of the estimated costs of the bond issue;

B. A statement from the Village's financial advisor or consultant that, based on his study of the information supplied as part of this application and from other available sources, the applicant is a financially sound industry and, that in the event that this industry should be in financial difficulty, the Village should be protected from any financial obligation. The consultant shall also state the amount of any fee he will charge for his services payable by the applicant and to be included as a part of the estimate of cost of the bond issue;

C. A statement from the Village Planner that the project is in compliance with the Village's comprehensive plan and that the proposed project will be an asset to the Village;

D. A statement from the Village's Director of Finance and General Services that suitable arrangements have been made for the payment of all fees due;

E. Statements from any and all additional consultants or Village officials that may be necessary to properly culminate the request for project revenue bond funding. Any additional fees due as part of these additional reviews shall be included as part of the estimate of cost of the bond issue;

F. A statement from the Village Manager that he has reviewed all documents and recommends to the corporate authorities that they authorize the issuance of the proposed funding.

3.20.040 - Consideration by Village Board.

The Corporate Authorities shall consider each application for project revenue bonds which is presented. Compliance with the procedures set forth in this chapter shall not be construed as obligating the Corporate Authorities to act upon the application favorable. The issuance of such bonds pursuant to this Chapter wholly is at the discretionary judgment of the Corporate Authorities. The Corporate Authorities reserve the right to have the applicant appear before them to explain the proposed development and answer any questions.

3.20.050 - Costs.

In addition to the nonrefundable application fee to be paid by the applicant at the time of filing of the application for project revenue bond financing, applicant shall pay any and all costs, including, but not limited to, attorney's fees, fees of financial consultants, fees of any and all other consultants and any and all other costs of the Village in connection with the review of the applicant's application, negotiations, preparation, and duplication of documents and any and all other work undertaken by the Village relating or pertaining to the applicant's application, including, but not limited to, any and all costs associated with the issuance of project revenue bonds. Applicants shall pay any and all such costs within ten days of receipt of any invoice therefor from the Village.

3.20.060 - Fees.

In addition to payment of a nonrefundable application fee and any and all costs, as provided in this chapter, applicant shall pay the Village a fee, as established from time to time by the Corporate Authorities, if project revenue bonds are issued for the project at the time such bonds are issued. Such fee shall be considered a project cost related to the financing of the project.

A. For industrial projects or pollution control facility revenue bonds, the Village shall charge a fee in the amount as set forth in Appendix A of this Code. This fee may be paid from the proceeds of such bonds or by the participating applicant from other resources in such manner as may be approved by the Corporate Authorities.

B. For multi-family housing project revenue bonds, the Village shall charge a fee as set forth in Appendix A of this Code. This fee may be paid from the proceeds of such bonds or by the participating applicant from other resources in such manner as may be approved by the Corporate Authorities.

3.20.070 - Validity of bonds.

Failure on the part of the applicant or the Village to comply with the requirements of this Chapter of the Municipal Code shall not affect the validity of any project revenue bonds issued.

3.20.080 - Definitions.

Whenever used in this Chapter, unless a different meaning clearly appears from the context, the following definitions shall apply in this Chapter:

A. "Corporate Authorities" shall mean the President and Board of Trustees of the Village of Buffalo Grove then holding office.

B. "Project" means any industrial project or pollution control project or multi-family housing project or a combination thereof located within the Village.

C. "Village" means the Village of Buffalo Grove, Cook and Lake Counties, Illinois.

Chapter 3.24 - AUTHORIZATION FOR THE ISSUANCE OF PROJECT REVENUE BONDS

3.24.010 - Declaration of purpose.

The Village has enacted this Chapter for the following specific purposes:

A. To provide a financing device that will aid in financing the cost of industrial projects in order to relieve conditions of unemployment and broaden the existing tax base within the Village;

B. To encourage the increase of industrial and commercial development in the Village leading to increased welfare and prosperity of the residents of the Village;

C. To provide a financing device that will aid in financing the cost of pollution control facilities in order to eliminate, abate, or reduce the serious dangers to the public health and welfare of the Village and its inhabitants caused by environmental pollution;

D. To provide a financing device that will aid in financing the cost of multi-family housing projects in order to alleviate the shortage within the Village of decent, safe and sanitary housing, including housing which persons of low and moderate income can afford and thereby improve the public health, safety, and general welfare of the Village and its inhabitants.

3.24.020 - Definitions.

Unless a different meaning clearly appears from the context:

A. "Village" means the Village of Buffalo Grove, Cook and Lake Counties, Illinois.

B. "Industrial project" includes any capital project, including one or more buildings and other structures, improvements, machinery and equipment whether or not on the same site or sites now existing, or hereafter acquired, suitable for use by any manufacturing, industrial, research, or commercial enterprise, including but not limited to use as a factory, mill, processing plant, assembly plant, packaging plant, fabrication plant, office building, industrial distribution center, warehouse, repair, overhaul or service facility, freight terminal, research facility, test facility, commercial facility, and including also the sites thereof and other rights in land therefor whether improved or unimproved, site preparation and landscaping and all appurtenances and facilities incidental thereto such as utilities, access roads, railroad sidings, truck docking and similar facilities, parking facilities, dockage, wharfage, and other improvements necessary and convenient thereto, and also including any land, buildings, machinery and equipment comprising an addition to, or renovation, rehabilitation or improvement of any existing capital project.

C. "Person" means an individual, partnership, co- partnership, firm, company, corporation (including public utilities), association, joint stock company, trust, estate, political subdivision, state agency, or any other legal entity, or its legal representative, agent or assigns.

D. "Pollution" means any form of environmental pollution including, but not limited to, water pollution, air pollution, land pollution, solid waste pollution, thermal pollution, radiation contamination, or noise pollution as determined by the various standards prescribed by the State of Illinois, the federal government or other governmental entities and including, but not limited to, anything which is considered as pollution or environmental damage in the Environmental Protection Act, compiled as Paragraphs 1001 through 1051, Chapter 1111/2, Ill. Rev. Stats, 1983, and any amendment thereto and substitution therefor.

E. "Pollution control facility" means any land, interest in land, building, structure, facility, system, fixture, improvement, appurtenance, addition, machinery or equipment, or any combination thereof, and all real and personal property deemed necessary therewith, having to do with or the end purpose of which is, reducing, controlling or preventing pollution.

F. "Project" means any industrial project, multi-family housing project or pollution control facility, or any combination thereof.

G. "Project costs" means and includes the sum total of all reasonable or necessary costs incidental to the acquisition, construction, reconstruction, repair, alteration, improvement and extension of a project, including without limitation the cost of feasibility studies, market surveys, and other studies and surveys; costs of required contributions to units of government; real estate taxes through the estimated date of completion of the project; preparation of plans and specifications and other architectural and engineering services; legal, financial consulting, marketing, and other special services; underwriting and financing costs; acquisition, demolition, construction, equipment and site development of new and rehabilitated buildings; rehabilitation, reconstruction, repair or remodeling of existing buildings; and all other necessary and incidental expenses, including an initial debt service reserve together with estimated interest on bonds issued to finance a project to a date six months subsequent to the estimated date of completion of the project, and any costs or expenses which may be financed under the provisions of Section 103(b) of the Internal Revenue Code of 1954 as amended.

H. "Corporate Authorities" means the President and Board of Trustees of the Village.

I. "Multi-family housing project" means a capital project consisting of one or more buildings or structures undertaken to provide residential rental housing, including residential rental housing for persons and families of low or moderate income, and facilities that are functionally related and subordinate to such residential rental housing facilities.

J. "Chapter" means this Chapter 3.24 of the Village Municipal Code.

K. "Holder" or "bondholder" means, with respect to any bond issued under the authority of this Chapter:

1. The bearer of any coupon bond or coupon; or
2. The registered owner of any fully registered bond.

3.24.030 - Additional powers.

In addition to powers which it may now have, the Village has the power under this chapter:

A. To construct, acquire by gift, lease or purchase, reconstruct, improve, better, or extend, or to finance the construction, acquisition, reconstruction, improvement, betterment, or extension, of any project within or without the Village or partially within and partially without the Village, but in no event further than ten miles from the territorial boundaries of the Village, and to acquire by gift, lease or purchase lands or rights in land in connection therewith;

B. To issue its revenue bonds to finance in whole or in part the cost of the acquisition, purchase, construction, reconstruction, improvement, betterment or extension of any project. In determining such cost, the Village may include all estimated project costs. The Village need not acquire or hold title to any project;

C. To rent, lease, or otherwise dispose of any project in such manner that rents or other charges for the use of the project shall be fixed and revised from time to time so as to produce income and revenues in amounts sufficient, or to loan the proceeds of its bonds upon repayment terms sufficient, to provide for the prompt payment of interest upon all bonds issued under this chapter and to create a sinking fund to pay the principal of such bonds when due, and to provide for the operation and maintenance of such project and for an adequate depreciation account in connection therewith if such account is deemed necessary by the Corporate Authorities;

D. To pledge to the punctual payment of bonds authorized under this Chapter and redemption premium, if any, and interest thereon the income and revenues to be received from such project (including improvements, betterments or extensions thereto thereafter constructed or acquired) sufficient to pay such bonds and interest as they become due and to create and maintain reasonable reserves therefor;

E. To mortgage or grant a security interest in any project in favor of the holder or holders of bonds issued therefor or a trustee for such holders;

F. To enter into a loan agreement and accept a note or mortgage, or both, as security for payment of the proceeds of the bonds and to pledge said note or mortgage, or both, for the benefit of the holder or holders of the bonds;

G. To sell and convey such project, including without limitation the sale and conveyance thereof subject to a mortgage or security interest as provided in this Chapter, for such price and at such time as the Corporate Authorities may determine. However, no sale or conveyance of any project shall ever be made in such manner as to impair the rights or interests of the holder or holders of bonds issued for the construction, purchase, improvement or extension of such project;

H. To issue its bonds to refund in whole or in part, bonds theretofore issued by the Village under authority of this Chapter.

3.24.040 - Exercise of powers—Bonds.

A. The financing, construction, acquisition, reconstruction, improvement, betterment, or extension of any project may be authorized under this Chapter, and bonds may be authorized to be issued under this Chapter to provide funds for such purpose or purposes or for the refunding of bonds theretofore issued under this Chapter, by an ordinance or resolution passed by a vote of a majority of the Corporate Authorities then holding office, which ordinance or resolution shall take effect immediately upon adoption.

B. Bonds issued under this Chapter shall bear interest at such rate or rates, payable at such times, may be in one or more series, may bear such date or dates, may mature at such time or times not exceeding forty years from their respective dates, may be payable in such medium of payment at such place or places, may carry such registration privileges, may be subject to such terms of redemption, may be executed in such manner, may contain such terms, covenants and conditions, and may be in such form, as such ordinance or resolution may provide or as may be subsequently determined by the Corporate Authorities before the bonds are issued. Bonds may be sold at public or private sale in such manner and upon such terms as may be deemed advisable by the Corporate Authorities. Pending the preparation of definitive bonds, interim receipts or certificates in such form and with such provisions as the Corporate Authorities may determine may be issued to the purchaser of bonds sold pursuant to this Chapter.

3.24.050 - Covenants in bonds.

A. Any ordinance or resolution authorizing the issuance of bonds under this Chapter may contain covenants as to any one or more of the following:

1. The use and disposition of the income and revenues from the project for which the bonds are to be issued, including the creation and maintenance of reserves;
2. The issuance of other or additional bonds payable from the income and revenues from such project;

3. The maintenance and repair of such project;
4. The insurance to be maintained on such project and the use and disposition of insurance moneys;
5. The appointment of any bank or trust company within or outside the State of Illinois, having the necessary trust powers, as trustee for the benefit of the bankholders, paying agent, and bond registrar;
6. The investment of any funds held by such trustee;
7. The terms and conditions upon which the holders of the bonds or any portion thereof or any trustees therefor, are entitled to the appointment of a receiver; and
8. Such additional terms as the Corporate Authorities shall deem necessary and proper.

B. Any ordinance or resolution authorizing the issuance of bonds under this Chapter may provide that the principal of, redemption premium, if any, and interest on any bonds issued under this Chapter shall be secured by a mortgage or deed of trust covering the project for which the bonds are issued the lien of which may extend to any improvements or extensions thereafter made. Such mortgage or deed of trust may contain such covenants and agreements to safeguard properly the bonds as may be provided for in the ordinance or resolution authorizing such bonds and shall be executed in such manner as may be provided for in such ordinance or resolution. The provisions of this Chapter and any such ordinance or resolution and any such mortgage or deed of trust shall constitute a contract with the holder or holders of the bonds and shall continue in effect until the principal of, interest on, and the redemption premiums, if any, on the bonds so issued have been fully paid, and the Village may in any such ordinance or resolution agree that the duties of the Village and its Corporate Authorities and officers under this Chapter and any such ordinance or resolution and any such mortgage or deed of trust shall be enforceable by any bondholder by mandamus, foreclosure of any such mortgage or deed of trust or other appropriate suit, action or proceedings in any court of competent jurisdiction; provided, that the ordinance or resolution or any mortgage or deed of trust under which the bonds are issued may provide that all such remedies and rights to enforcement may be vested in a trustee for the benefit of all the bondholders, which trustee shall be subject to the control of a majority of the holders or owners of any outstanding bonds.

3.24.060 - Signatures of officers on bonds—Validity of bonds.

Bonds shall bear the signatures of such officers of the Village as may be designated in the ordinance or resolution authorizing such bonds, and such signatures shall be the valid and binding signatures of the respective officers of the Village notwithstanding that before the delivery thereof and payment therefor any and all of the persons whose signatures appear thereon have ceased to be officers of the Village. The validity of any bonds shall not be dependent upon nor affected by the validity of the proceedings relating to the acquisition, purchase, construction, reconstruction, improvement, equipping, betterment or extension of the project for which the bonds are issued. The ordinance or resolution authorizing any bonds may provide that the bonds shall contain a recital that they are issued pursuant to this Chapter, and that no officer or agent of the Village shall question or contest any such recital.

3.24.070 - Lien of bonds.

All bonds issued under this Chapter shall have a lien upon the revenues and receipts derived from the project for which the bonds have been issued, and the Corporate Authorities may provide in the ordinance or resolution authorizing such bonds for the issuance of additional bonds to be equally and ratably secured by such lien upon such income and revenues or may provide that the lien upon such income and revenues of such additional bonds is subordinate.

3.24.080 - Liability for bonds.

Bonds issued under and pursuant to this Chapter shall not be general obligations of the Village, the State of Illinois or any political subdivision thereof but shall be limited obligations payable solely out of the income and revenues derived from the project with respect to which such bonds are issued. No holder of any bonds issued under this Chapter shall have the right to compel any exercise of taxing power of the Village, the State of Illinois or any political subdivision thereof to pay the bonds or the interest or premium, if any, thereon, and the bonds shall not constitute an indebtedness of the Village, the State of Illinois or any political subdivision thereof or a loan of credit thereof within the meaning of any constitutional or statutory provision. It shall be plainly stated on the face of each bond that it has been issued under the provisions of this Chapter and that it does not constitute an indebtedness of the Village, the State of Illinois or any political subdivision thereof or a loan of credit thereof within the meaning of any constitutional or statutory provisions.

3.24.090 - Investment of funds.

A. Funds held by the Village pursuant to this Chapter may, to the extent not inconsistent with the laws of the State of Illinois, be invested in:

1. Bonds, notes, certificates or indebtedness, treasury bills or other securities constituting direct obligations of or obligations guaranteed by the United States of America;
2. Certificates of deposit or time deposits constituting direct obligations of any "bank" as defined by the Illinois Banking Act, as heretofore and hereafter amended; provided, however, that investments under this subsection (A)(2) may be made only in those certificates of deposit or time deposits issued by banks which are insured by the Federal Deposit Insurance Corporation, if then in existence;
3. Short term discount obligations of the Federal National Mortgage Association; and
4. Any other debt obligation or obligations issued by any corporation or corporations organized under the laws of the United States or any state of the United States, provided that each of the investments under this subsection (A)(4) shall be expressly authorized by the Corporate Authorities stating with particularity the amount of such investment and the issuer of such debt obligation, and expressly finding in each case that such investment will not involve any undue risk or loss of funds derived from the general revenues of the Village. Any such securities may be purchased at the offering or market price thereof at the time of such purchase.

B. The investment of funds authorized in subsection A may be made on behalf of the Village by the Village's Director of Finance, without further authorization, or such other person, firm or corporation as may be authorized in a lease, indenture, purchase contract or other contract authorized by the Corporate Authorities; provided such other person, firm or corporation agrees in writing to bear the risk of any loss that may occur as a result of such investment of funds; and further provided that the Corporate Authorities expressly find that such authorization will not involve any undue risk or loss of funds derived from the general revenue of the Village.

3.24.100 - Rentals from projects.

The Corporate Authorities shall prescribe and collect rentals and charges for each project and shall revise such rentals and charges from time to time whenever necessary so that the income and revenues to be derived from such rentals and charges are always sufficient to pay when due all bonds and interest thereon for the payment of which such revenues are pledged, including reserves therefor, and to provide for all expenses of operation, including maintenance charges and depreciation charges, if any, of such project.

3.24.110 - Exemption from construction and building requirements for public buildings.

The acquisition and construction of projects shall not be subject to any requirements relating to public buildings, structures, grounds, works or improvements imposed by the Illinois Revised Statutes or any other similar requirements which may be lawfully waived by this Chapter, and any requirement of competitive bidding or restriction imposed on the procedure for award of contracts for such purpose or the lease, sale or other disposition of property of the Village is not applicable to any action taken under authority of this Chapter.

3.24.120 - Powers conferred as additional and supplemental—Limitations imposed—Effect.

The powers conferred by this chapter are in addition and supplemental to, and the limitations imposed by this Chapter shall not limit any powers the Village may have by any law or any other part of the Village Municipal Code or any other ordinance of the Village. Projects may be acquired, purchased, constructed, reconstructed, improved, bettered, equipped, extended and financed, and bonds may be issued under this Chapter for such purposes, notwithstanding that any law or any other ordinance may provide for the acquisition, purchase, construction, reconstruction, improvement, equipping, betterment, extension and financing of a like project, or the issuance of bonds for like purposes, and without regard to the requirements, restrictions, limitations or other provisions contained in any law or any other ordinance.

3.24.130 - Severability clause.

The provisions of this Chapter are severable and if any of its provisions or any sentence, clause or paragraph shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any of the remaining provisions.

Chapter 3.28 - HOTEL AND MOTEL TAX

3.28.010 - Definitions.

The terms "hotel" and "motel" within the meaning of this Chapter, include every building or structure kept, used, maintained, advertised and held out to the public to be a place where lodging or lodging and food, suites or other accommodations are offered for hire or rent to guests, in which ten or more rooms, suites, or other accommodations are used for the lodging or lodging and food for such guests.

3.28.020 - License required.

No person shall conduct, keep, manage or operate, or cause to be conducted, kept, managed or operated, either a hotel or motel without having first obtained a business license as required by this Code.

3.28.030 - Tax imposed.

A tax is levied and imposed upon the use and privilege of renting, leasing and letting of rooms in a hotel or motel in the Village at a rate of six percent of the gross rental receipts from such a rental, leasing or letting. The ultimate incidence of and liability for payment of said tax shall be borne by the user, lessee, or tenant of such rooms. The tax herein levied by this Chapter shall be in addition to any or all other taxes.

3.28.040 - Payment and collection.

The owner and operator of each hotel or motel and the person to whom the license to operate such hotel or motel shall have been issued by the Village, shall bear, jointly and severally, the duty to collect the tax from each user, lessee or tenant of rooms in such hotel or motel. Every person required to collect the tax levied by this Chapter shall secure the tax from user, lessee or tenant of a room or rooms at the time that he/she collects the price, charge or rent to which it applies. The amount due under the tax levied by this Chapter shall be stated separately upon the invoice receipt or other statement of the gross rental receipts due.

3.28.050 - Administration.

A. The Village Manager or the Village Manager's designee is designated the administration and enforcement officer of the tax imposed on behalf of the Village. It shall be the responsibility of the Village Manager or designee to collect all amounts due the Village from the owners, operators and licensee's of hotels and motels within the Village.

B. A sworn and certified monthly hotel and motel occupancy tax return shall be filed by each owner, operator or licensee of each hotel and motel in the Village with the Village Manager or designee, on forms prescribed by the Village Manager, showing all receipts from each renting, leasing or letting of rooms during the preceding month. The dates upon which the monthly returns are to be filed shall be provided by rules and regulations promulgated by the Village Manager or designee.

C. Each return shall be accompanied by payment to the Village of all taxes due and owing for the month covered by the return; provided, however, that the person making such return may retain an amount of money equal to three percent of the tax due as compensation for services rendered the Village in the collection and payment of such tax.

D. The Village Manager, or designee, may enter the premises of any hotel or motel for the purposes of inspection and examination of its books and records for the proper administration of this Chapter, and for the enforcement of collection of the tax imposed. It is unlawful for any person to prevent, hinder or interfere with the Village Manager or designee in the discharge of the Village Manager's duties under this Chapter.

3.28.060 - Enforcement.

A. Whenever any person shall fail to pay any tax provided in this Chapter, or when any owner, operator or licensee of a hotel or motel in the Village shall fail to collect the tax imposed from any person who has the ultimate liability for payment of the same, the Village Attorney, shall, upon the request of the Village Manager or designee, bring or cause to be brought an action to enforce the payment of such tax on behalf of the Village in any court of competent jurisdiction.

B. The Village Manager shall find, after a hearing held by or for the Village Manager, that any hotel or motel owner, operator or licensee has wilfully evaded a responsibility to collect the tax imposed by this Chapter, the Village Manager may suspend all Village licenses held by such tax evader for a period not to exceed ten days. The person shall have an opportunity to be heard at a hearing, to be held not less than five days after notice of the time and place thereof, addressed to such person sent by certified mail, return receipt requested, at such person's last known place of business.

C. Any suspension, revocation or conviction resulting from such hearing shall not relieve or discharge any civil liability for nonpayment of the tax due.

D. All Village licenses may be revoked by the Village President, after notice and hearing, if any violation by the owner, operator or licensee of the provisions of this Chapter are not remitted to the Village in a timely manner as set forth in the hearing held for the enforcement of the provisions of this Chapter.

3.28.070 - Interest and penalties.

In the event of failure by any hotel or motel owner, operator or licensee to collect and pay to the Village the tax required under this Chapter within thirty days after the same shall be due, interest shall accrue and accumulate and be due upon such tax at a rate of one percent per month. In addition, a penalty of ten percent of the tax and interest due shall be assessed and collected against any hotel or motel owner, operator or licensee who shall fail to collect and remit the tax imposed by this Chapter.

3.28.080 - Disposition of tax proceeds.

All proceeds resulting from the imposition of the tax under this Chapter, including interest and penalties, shall be paid into the treasury of the Village and shall be credited to and deposited in the corporate fund of the Village.

3.28.090 - Exemption.

The tax imposed under this Chapter shall not apply to the renting, leasing or letting of accommodations in a hotel or motel to permanent residents. For purposes of this Chapter, a permanent resident means any person who occupies, or has the right to occupy, any room or rooms in a hotel or motel for at least thirty consecutive days. If a hotel or motel provides accommodations for both permanent residents and other guests, the rental obtained from permanent residents shall not be included in the computation of the tax due.

3.28.100 - Violation—Penalty.

Any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with or resisting or opposing the enforcement of any provision of this Chapter, except when otherwise specifically provided, shall be punished as provided in Chapter 1.08 of this Code.

Chapter 3.32 - FOREIGN FIRE INSURANCE TAX

3.32.010 - Compliance.

It is unlawful for any corporation or association, not incorporated under the laws of the State of Illinois, to engage in the Village in effecting fire insurance, or to transact any business of fire insurance in the Village, by not fully complying with any of the requirements of this Chapter, 65 ILCS 5/11-10-1 et seq., and until such requirements shall have been fully complied with; but this provision shall not relieve any company, corporation or association from the payment of any risk that may be undertaken in violation of this Chapter.

3.32.020 - Payment of tax.

Any such corporation, company or association not incorporated under the laws of the State of Illinois, which is engaged in the Village in effecting fire insurance, shall pay the Village Treasurer or designee, for the maintenance, use and benefit of the Fire Department of the Village, a sum of money equal in amount to two percent annually of the gross receipts received as premiums upon fire insurance policies by any and all agents of such corporation, company or association, during the year ending on the first day of July in each year, for any insurance effected, or agreed to be effected on property located in the Village, by or with such corporation, company or association during such year.

3.32.030 - Verified accounting.

Every person acting in the Village as agent, for or on behalf of any such corporation, company or association, shall, on or before the fifteenth day of July of each and every year, render the Village Clerk or designee a full, true and just account verified by oath, of all premiums upon fire insurance policies which, during the year ending the first day of July preceding such report, shall have been received by him/her, or by some other person for him/her, in his/her behalf of any such corporation, company or association on property located in the Village. Such agent shall also at the time of rendering the aforesaid report, pay to the Village Treasurer or designee the sum of money for which company, corporation or association, represented by him/her is chargeable, by virtue of the provisions of this Chapter.

3.32.040 - Enforcement.

The sum of money for which such company, corporation or association is so chargeable may be recovered of it, or its agents or agent, by an action in the name of and for the use of the Village. Nothing in this section shall be held to exempt any person, corporation, company or association from indictment and conviction under the provisions of an act entitled "An Act to enable cities, towns and villages, organized under any general or special law, to levy and collect a tax or license fee from foreign insurance companies for the benefit of organized fire departments."

3.32.050 - Insurance agents.

No insurance agent in the Village shall have any insurance business or dealings with any company, corporation or association not incorporated under the laws of this state, which shall be in default for not reporting or making payments as hereinbefore provided, until it shall have complied with all the requirements of this Chapter.

3.32.060 - Foreign Fire Insurance Board created.

A. There is established a Foreign Fire Insurance Board. The Foreign Fire Insurance Board shall consist of seven trustees; the Fire Chief, who shall hold office by virtue of rank, and six members, who shall be elected at large by the sworn members of the Fire Department. If there is an insufficient number of candidates to fill all positions, the number of Foreign Fire Insurance Board members may be reduced, but not to fewer than three trustees.

B. Annually, the following officers shall be elected to the Foreign Fire Insurance Board: Chairperson, Assistant Chairperson, Treasurer and Secretary.

3.32.070 - Meetings.

The Foreign Fire Insurance Board shall, in accordance with the Open Meetings Act, establish a regular time and place for its meetings.

3.32.080 - Appropriation.

All money paid to the Village Treasurer as provided for in 65 ILCS 5/11-10-1 shall be set apart and shall be appropriated annually by the Village for payment to the treasurer of the Foreign Fire Insurance Board.

3.32.090 - Powers and duties.

A. The Foreign Fire Insurance Board shall have the power to approve the expenditure of moneys for the maintenance, use and benefit of the department.

B. The Foreign Fire Insurance Board may adopt rules and regulations for (i) governing the Foreign Fire Insurance Board; (ii) the management of the funds to be appropriated to the Foreign Fire Insurance Board; and (iii) providing for the election of officers.

C. The Foreign Fire Insurance Board shall develop and maintain a listing of those items that the Board believes are appropriate expenditures to be made for the maintenance, use and benefit of the department.

D. As part of the annual municipal audit, the fiscal affairs of the Foreign Fire Insurance Board shall be audited to verify that any funds received have been expended by the Foreign Fire Insurance Board only for the maintenance use and benefit of the department.

3.32.100 - Violation—Penalty.

Any person, firm or corporation violating any of the provisions of this Chapter shall be punished as provided in Chapter 1.08.

Chapter 3.34 - MUNICIPAL CANNABIS RETAILER'S OCCUPATION TAX

3.34.010 - Tax imposed; rate.

A. A tax is hereby imposed upon all persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act, at retail in the Village at the rate of three percent of the gross receipts from these sales made in the course of that business.

B. The imposition of this tax is in accordance with the provisions of Section 8-11-22, of the Illinois Municipal Code (65 ILCS 5/8-11-22).

3.34.020 - Collection of tax by retailers.

A. The tax imposed by this Ordinance [Chapter] shall be remitted by such retailer to the Illinois Department of Revenue (Department). Any tax required to be collected pursuant to or as authorized by this Ordinance and any such tax collected by such retailer and required to be remitted to the Department shall constitute a debt owed by the retailer to the State. Retailers may reimburse themselves for their seller's tax liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with any State tax that sellers are required to collect.

B. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department. The Department shall have full power to administer and enforce the provisions of this article.

Chapter 3.36 - EMERGENCY MEDICAL SERVICE AND TRANSPORTATION FEE

3.36.010 - Purpose.

An emergency medical service and transportation fee is established for the purpose of defraying a portion of the costs involved with the care and transportation of nonresidents and residents of the Village by a Buffalo Grove Fire Department ambulance.

3.36.020 - Definitions.

For the purpose of this Chapter, the following definitions shall apply:

"Advanced life support level 1 (ALS1)" means the provision of advanced life support level 1 services where medically necessary emergency medical service is provided to a patient providing one or more advanced life support interventions. An advanced life support (ALS) assessment is performed by an ALS paramedic or EMT-Intermediate and results in the determination that the patient's condition requires an ALS level of care. An "ALS intervention" is defined as a procedure beyond the scope of an EMT-Basic as defined in the National EMS Education and Practice Blueprint.

B. "Advanced life support level 2 (ALS2)" means the provision of advanced life support level 2 (ALS2) services where medically necessary emergency medical service is provided to a patient administering at least three different medications or the administering of one or more of the following ALS procedures:

1. Manual defibrillation/cardioversion;
2. Endotracheal intubation;
3. Central venous line;
4. Cardiac pacing;
5. Chest decompressions;
6. Surgical airway;
7. Intraosseous line.

C. "Basic life support (BLS)" means the provision of basic life support services as defined by the National Emergency Medical Services (EMS) Education and Practice Blueprint for Emergency Medical Technician—Basic (EMT Basic).

D. "Nonresident" means any person not residing within the corporate limits of the Village who requires transportation of any type, whether knowingly or unknowingly, by a Buffalo Grove Fire Department ambulance.

E. "Resident" means any person residing within the corporate limits of the Village who requires transportation of any type, whether knowingly or unknowingly, by a Buffalo Grove Fire Department ambulance.

3.36.030 - Fee established.

Fees as set forth in Appendix A of this Code shall be charged to any nonresident or resident who utilizes the emergency medical service and transportation services of the Buffalo Grove Fire Department.

3.36.040 - Collection.

The Director of Finance of the Village shall cause a bill to be issued and sent for the emergency medical service and transportation fee. Interest shall accumulate and be due upon such fee at the rate of one percent per month commencing as of the thirtieth day following the mailing of the bill. All fees collected in conformance with this Chapter shall be deposited in the general fund of the Village or other fund for the purpose of providing funds for future replacement of life-safety vehicles or equipment as may be determined by the Corporate Authorities of the Village.

Chapter 3.38 - SPECIALIZED EMERGENCY RESPONSE AND RECOVERY FEE

3.38.010 - Purpose.

The Village hereby establishes cost mitigation rates for the deployment of certain emergency services by the Fire Department of the Village for services provided and or rendered. including the provision of personnel, supplies and equipment to the scene of motor vehicle incidents and other emergency incidents as set forth in this Chapter, which are based on the actual costs of the services and those costs that are usual, customary and reasonable.

3.38.020 - Definitions.

For the purpose of this Chapter, the following definitions shall apply:

"Expenses to the Village" means all costs and expenses of the Village incurred in the response to and clean up or abatement of hazardous material releases or the extinguishing of a fire involving hazardous materials including but not limited to the following: actual labor costs of Village personnel involved in the clean up or abatement of a hazardous material incident including workers' compensation benefits, fringe benefit and administrative overhead or any other medical expenses, immediate or long term, of personnel exposed to the hazardous material, cost of equipment operation, maintenance, repair or replacement; all costs of material directly ordered by the Village involving hazardous material abatement; the cost of any labor and materials expended through the retention of other parties or entities to assist in the clean up and abatement, repair, mitigation or remediation of a hazardous material incident or response thereto including costs incurred by other municipalities or agencies who respond to the hazardous materials incidents through mutual aid and automatic aid agreements.

"Hazardous Materials Incident" means the leakage, release, seepage or emission of any substance or material, which, due to its form, concentration, quantity, location or other characteristics is determined by the Fire Chief or his duly authorized representative, based upon a reasonable degree of scientific certainty, to pose an unreasonable and inordinate risk to the life, health or safety of persons or property or to the ecological balance of the environment. This includes but is not limited to, explosives, reactive, flammable and combustible liquids, compressed gases, flammable and water reactive solids, oxidizers and peroxides, poisons, radioactive materials, corrosives, wastes or otherwise regulated materials, or any substance determined to be dangerous, hazardous or toxic under any Federal or State law, statute or regulation.

3.38.030 - Hazardous Material Responses Cost Reimbursement.

The person in immediate control or possession of hazardous materials at a hazardous materials incident, shall be responsible for reimbursement to the Village for all "expenses", as defined herein, incurred by the Village, including the response to and handling or cleanup of any hazardous materials. In addition there shall be joint and several liability and responsibility for reimbursement to the Village, including but not limited to, the person or companies in immediate control of the hazardous materials, the shipper, the manufacturer, the distributor, the transporter of the materials involved, or such other third parties who have caused or contributed to the release of said hazardous materials. The fault of the entity in immediate control or possession shall not be an issue in the attachment of this liability or responsibility. For the purpose of this Section, the "repair" shall mean, without exception, the return of the property to the condition that existed immediately prior to the incident.

3.38.035 - Driving Under the Influence Cost Reimbursement.

Every person found guilty, including an order of supervision or probation, of Driving Under the Influence, who proximately causes any incident resulting in an appropriate fire department emergency response, shall make restitution pursuant to the fees in Appendix A of this Code to the Village for the Village's costs of that emergency response.

3.38.040 - Collection.

The Director of Finance of the Village shall cause a bill to be issued and sent for the emergency service. Interest shall accumulate and be due upon such fee at the rate of one percent per month commencing as of the thirtieth day following the mailing of the bill. All fees collected in conformance with this Chapter shall be deposited in the general fund of the Village or other fund for the purpose of providing funds for future replacement of life-safety vehicles or equipment as may be determined by the Corporate Authorities of the Village.

Chapter 3.40 - HOME RULE MUNICIPAL RETAILERS AND SERVICE OCCUPATION TAX

3.40.010 - Imposition.

A tax is imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of the State of Illinois, at retail in the Village of Buffalo Grove at a rate of one percent of the gross receipts from such sales made in the course of such business while this Chapter is in effect; and a tax is imposed upon all persons engaged in the Village of Buffalo Grove in the business of making sales of service, at the rate of one percent of the selling price of all tangible personal property transferred by such serviceman as an incident to the sale of service. Such "Home Rule Municipal Retailers' Occupation Tax" and the "Home Rule Municipal Service Occupation Tax" shall not be applicable to the sales of tangible personal property exempt from such tax as identified in Sections 5/8-11-1 and 5/8-11-5 of the Illinois Municipal Code.

The imposition of these home rule taxes are in accordance with the provisions of Sections 5/8-11-1 and 5/8-11-5 of the Illinois Municipal Code (65 ILCS), as amended.

3.40.020 - Penalties.

The taxes imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Chapter.

Chapter 3.44 - REAL ESTATE TRANSFER TAX

3.44.010 - Definitions.

A. "Beneficial interest" means any interest, regardless of how small or minimal such interest may be, in a land trust held by a trustee for the beneficiaries of such land trust.

B. "Deed" means all documents transferring or reflecting the transfer of legal title, equitable title, or both legal and equitable title to real property, or the beneficial interest in a land trust. Delivery of any deed shall be deemed to have occurred when the transferee or purchaser, or their representative or agent, receives possession of a valid assignment of a beneficial interest.

C. "Person" means any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the state, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise, and the United States or any instrumentality thereof. Whenever the term "person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.

D. "Recordation" means the recording of deeds with the office of the recorder of deeds or the registration of deeds with the registrar of title, either Cook or Lake County, Illinois.

E. "Value" means the amount of the full actual consideration for any transfer covered hereunder, including the amount of any mortgage or other lien to which the sale is subject or the amount of any mortgage or other lien, assumed by the grantee or purchaser.

3.44.020 - Imposition of tax—Amount.

A. A tax is imposed on the transfer of title to real property located in the Village as evidenced by the recordation of a deed by any person or by the delivery of any deed or assignment of interest of such real property, made as of March 1, 1992, and thereafter, whether investing the owner with the beneficial interest in or legal title to the property or merely the possession or use thereof for any purpose, or to secure future payment of money or the future transfer of any such real property.

B. The tax imposed shall be three dollars for every one thousand dollars value thereof as stated in the declaration. If the value of the fraction of every one thousand dollars is five hundred dollars or less, the value shall be rounded down to the nearest one thousand dollars. If the value of the fraction is five hundred dollars and one cent or more, the value shall be rounded up to the nearest one thousand dollars.

3.44.030 - Primary liability for tax.

A. The primary liability for payment of the tax shall be borne by the grantor or seller involved in any such transaction unless otherwise negotiated by contract; provided, however, it is unlawful for the grantee or buyer to accept a conveyance if the transfer tax has not been paid.

B. If the tax has not been paid and the stamps affixed to the deed, then the grantee's title shall be subject to the lien provided in Section 3.44.100 hereof and the grantee or buyer shall be liable for payment of the tax.

C. The tax herein levied shall be in addition to any and all other taxes.

3.44.040 - Declaration forms.

At the time the tax is paid, or an exemption applied for, there shall also be presented to the Director of Finance or his designee, on a form prescribed by the Director of Finance, a declaration signed by at least one of the buyers or grantees and also signed by at least one of the sellers or grantors involved in the transaction, or by their attorneys or agents, or by a licensed real estate salesperson or broker having knowledge of the terms of the transaction, which declaration shall state the full consideration for the property so transferred and shall be deemed a confidential record by the Village Clerk. Where the declaration is signed by an attorney, agent, licensed real estate salesperson or broker, on behalf of sellers or buyers who have the power of direction to deal with the title to the real estate under a land trust agreement, the trustees being the mere repository of record legal title with a duty of conveying the real estate only when and if directed in writing by the beneficiary or beneficiaries having the power of direction, said attorney, agent, licensed real estate salesperson, or broker need only identify the land trust which is the repository of record legal title and of the beneficiary or beneficiaries having the power of direction under the land trust agreement.

3.44.045 - Illinois real estate transfer declaration—Filing.

A fully executed and completed copy of the "real estate transfer declaration" required by Section 3 of the Real Estate Transfer Act of the State of Illinois shall be filed with the Village Clerk by the grantee of any deed or assignee of any beneficial interest not later than ten days after delivery of the deed or assignment of beneficial interest.

3.44.050 - Deeds—Contents.

Every deed shall show the date of the transaction which it evidences, the names of the grantor and grantee, and a legal description of the property to which it relates.

3.44.060 - Exempt transactions—Deed procedures.

A. The tax imposed by this Chapter shall not apply to the following transactions, provided the transaction in each case is accompanied with information that sets forth the facts or such other certificate of record or sworn statement as the Director of Finance may require at the time of filing of the declaration form:

1. Transactions involving property acquired by or from any governmental body, or any transaction involving property acquired by or from any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes;
2. Transactions in which the deeds secure debt or other obligations;
3. Transactions in which the deeds, without additional consideration, confirm, correct, modify or supplement deed previously recorded;
4. Transactions in which the actual consideration is less than five hundred dollars;
5. Transactions in which the deeds are tax deeds;
6. Transactions in which the deeds are releases of property which is security for a debt or other obligation;
7. Transactions in which the deeds are pursuant to a court decree where there is no consideration;
8. Transactions made pursuant to mergers, consolidations, or transfers or sales of substantially all of the assets of a corporation pursuant to plans of reorganization;
9. Transactions between subsidiary corporations and their parents for no consideration other than the cancellation or surrender of the subsidiary corporation's stock;
10. Transactions wherein there is an actual exchange of real property, except that the money difference or money's worth paid from one or the other shall not be exempt from the tax;
11. Transactions representing transfers subject to the imposition of a documentary stamp imposed by the government of the United States, except that such deeds shall not be exempt from filing the declaration;
12. A transfer by lease.

B. Every deed or other instrument which is exempt pursuant to this section shall be presented to the Director of Finance so as to be appropriately marked by the director as an exempt deed or instrument eligible for recordation without the payment of tax. At such time as a deed or instrument is presented to the director, a certificate setting forth the facts which justify the exemption shall be presented, together with the declaration required in Section 3.44.040.

3.44.070 - Exemptions—Transfers made by wills or by intestacy.

A. The taxes imposed by this Chapter shall not be imposed on or transferred by an executor or administrator to a legatee, heir or distributee where the transfer is being made pursuant to will or by intestacy. The tax imposed by this Chapter shall further be exempt where the transaction is effected by operation of law or upon delivery or transfer in the following instances; provided, however, that a declaration form is filed:

1. Upon the death of a person, to his executor or administrator;
2. From a minor to his guardian or from a guardian to his ward upon attaining majority;
3. From an incompetent to his conservator, or similar legal representative, or from a conservator or similar legal representative to a former incompetent upon removal of disability;
4. From a bank, trust company, financial institution, insurance company or other similar entity, or nominee, custodian or trustee therefor, to a public officer or commission, or person designated by such officer or commission or by a court, in the taking over of its assets, in whole or in part, under state or federal law regulating or supervising such institutions, nor upon redelivery or retransfer by any such transferee or successor thereto;
5. From a bankrupt or person in receivership due to insolvency, to the trustee in bankruptcy or receiver, from such receiver to such trustee or from such trustee to such receiver, or upon redelivery or retransfer by any such transferee or successor thereto;

6. From a transferee under subsections (1) through (5), inclusive, to his successor acting in the same capacity, or from one such successor to another;
7. From trustees to surviving, substitute, succeeding or additional trustees of the same trust;
8. Upon the death of a joint tenant or tenants by the entirety to the survivor or survivors;
9. From a foreign country or national thereof to the United States or any agency thereof, or to the government of any foreign country directed pursuant to the authority vested in the President of the United States by Section 5(B) of the Trading with the Enemy Act (40 Stat. 415), as amended, by the First War Powers Act (55 Stat. 839).

B. Every deed or other instrument which is exempt pursuant to this section shall be presented to the Director of Finance so as to be appropriately marked by the director as an exempt deed or instrument eligible for recordation without the payment of tax. At such time as a deed or instrument is presented to the director, a certificate setting forth the facts which justify the exemption shall be presented, together with the declaration required in Section 3.44.040.

3.44.080 - Transfer stamps required.

The tax herein levied and imposed shall be collected by the Director of Finance or his designee for the Village through the sale of transfer stamps, which shall be caused to be prepared by the director in such quantities and denominations as may from time to time be prescribed. Such transfer stamps shall be available for sale at and during the regular business hours of the Village offices, or at other locations designated by the Director of Finance. Upon payment of the tax herein levied and imposed, the transfer stamps so purchased shall be affixed to the deed or other instrument of conveyance. Any person so using and affixing a transfer stamp or stamps shall cancel it and so deface it as to render it unfit for use by marking it with his initials. Such markings shall be made by writing or stamping in indelible ink or by perforating with a machine or punch. However, the revenue stamp(s) shall not be so defaced as to prevent ready determination of its denomination and genuineness.

3.44.090 - Transfer in trust.

No trustee of real estate shall accept or acknowledge assignment of beneficial interest in real estate located in the Village without first obtaining a real estate transfer declaration from the assignor or assignee, and unless revenue stamps in the required amount as set forth in this Chapter have been affixed to the facsimile assignment.

3.44.100 - Filing document without revenue stamp—Lien created—Enforcement.

A. In the event a deed or trust document is filed for recordation or there is an assignment of beneficial interest conveying real estate within the corporate limits of the Village without the revenue stamps provided by this Chapter, a lien is declared against such real estate conveyed in the amount of the tax. The fact that the deed or assignment does not contain a Village of Buffalo Grove revenue stamp shall constitute constructive notice of lien.

B. The lien may be enforced by proceedings to foreclose, as in cases of mortgages or mechanics' liens. Suit to foreclose this lien must be commenced within three years after the date of recording the deed or other instrument of conveyance. Nothing herein shall be construed as preventing the Village from bringing a civil action to collect the tax imposed by this Chapter from any person who has the ultimate liability for payment of the same, including interest and penalties as hereinbelow provided.

3.44.110 - Enforcement—Suit for collection.

In the event of failure by any person to pay any taxes herein provided, or any purchaser or grantee shall accept a conveyance where the tax has not been paid, the Village's Attorney shall, upon request of the Village Manager, bring or cause to be brought an action to enforce the payment of said tax, including interest and penalties as hereinbelow provided, on behalf of the Village in any court of competent jurisdiction.

3.44.120 - Unpaid charges and assessments.

Prior to the offering of tax stamps and approval of the declaration, the Director of Finance or designee will ascertain that there are no unpaid charges for water service, other municipal services, or any other municipal fines or levies then unpaid and in arrears; current fees owing for water service will not be considered in arrears at time of presentation of the declaration. Any unpaid charges, assessments, fines and levies must be paid prior to approval of the declaration and offering of transfer tax stamps.

3.44.130 - Interest and penalties.

In the event of failure by any person to collect and pay to the Director of Finance the tax required hereunder when the same shall be due, interest shall accumulate and be due upon said tax at the rate of one percent per month commencing as of the first day following the day when the deed was recorded or the assignment of beneficial interest was accepted by the trustee. In addition, a penalty of ten percent of the tax and interest due shall be assessed and collected against any person who shall fail to pay the tax imposed by this Chapter.

3.44.135 - Violation—Penalty.

In addition to the other remedies provided for in this Chapter, any person violating the provisions of this Chapter shall be punished according to the provisions of Chapter 1.08, General Penalty.

3.44.140 - Proceeds of tax.

All proceeds resulting from the imposition of the tax under this Chapter, including interest and penalties, shall be paid to the Village and shall be credited to and deposited in the corporate fund of the Village.

3.44.150 - Severability.

If any provision, clause, sentence, paragraph, section or part of this Chapter, or application thereof to any person or circumstance, shall for any reason be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remainder of this Chapter and the application of such provision to other persons or circumstances, but shall be confined in its operation to the provision, clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered and to the person or circumstances involved. It is declared to be the legislative intent of the corporate authority that this Chapter would have been adopted had such unconstitutional or invalid provisions, clause, sentence, paragraph, section or part thereof not been included.

Chapter 3.48 - PREPARED FOOD AND BEVERAGE TAX

3.48.010 - Definitions.

For the purpose of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

A. "Alcoholic liquor" means any alcohol, spirits, wine or beer as regulated in Chapter 5.20 of the Municipal Code, which is sold at retail either for consumption on the premises where sold or is sold in its original package for consumption off the premises.
B. "Liquor facility" means any establishment licensed under the provisions of Chapter 5.20 of the Municipal Code.
C. "Municipal Code" means the Village of Buffalo Grove Municipal Code.
D. "Prepared food" means and includes any solid, semi-solid, or liquid (including both alcoholic and non-alcoholic liquid), powder, or other food substance used or intended to be used for human internal consumption and which has been prepared for immediate consumption.
E. "Prepared food facility" means establishments subject to the licensing requirements of Chapter 5.04 of the Municipal Code and includes any place at which food items are served and/or prepared where said food items are intended to be, or are permitted to be, consumed on the premises, including, but not limited to those establishments commonly called an inn, restaurant, eating place, drive-in restaurant, bakery, buffet, cafeteria, cafe, lunch counter, fast food outlet, catering service, coffee shop, diner, sandwich shop, soda fountain, tavern, bar, cocktail lounge, soft drink parlor, ice cream parlor, tea room, delicatessen, movie theater, mobile food or beverage or ice cream vehicle, hotel, motel or club. Where a facility is only partially intended to permit on-site consumption of food (such as grocery store with a prepared food service area), only that portion of the facility selling prepared food shall be considered a prepared food facility.A "prepared food facility" does not include churches, public or private schools, boarding houses, day care centers, nursing homes, retirement centers or similar residential care facilities or programs for the central preparation of meals to be delivered and consumed at private residences of invalids or the elderly, coin operated automatic food item dispensing machines, confectionary stores, and facilities of not-for-profit associations or corporations.
F. "Purchase at retail" means to obtain for use or consumption in exchange for a consideration, whether in the form of money, credits, barter of any other nature, and not for resale.
G. "Retailer" means any person who sells or offers for sale, prepared food and/or liquor for use or consumption and not for resale.
H. "Village" means the Village of Buffalo Grove, Cook and Lake Counties, Illinois, an Illinois municipal corporation.

3.48.020 - Tax imposed.

Commencing on the first day of January, 2008, a tax, in addition to any and all other taxes, is imposed upon the purchase of prepared food and alcoholic liquor at retail at any prepared food facility or liquor facility within the Village, at a rate of one percent of the purchase price of such prepared food and alcoholic liquor, the ultimate incidence of any liability for payment of which shall be borne by the purchaser thereof.

3.48.030 - Collection of tax by retailer.

The owner and operator of each prepared food facility and each liquor facility within the Village shall jointly and severally have the duty to collect and account for said tax from each purchase at the time consideration for such purchase is paid.

3.48.040 - Books and records.

The owner and operator of each prepared food facility and each liquor facility within the Village shall jointly and severally have the duty to maintain complete and accurate books, records and accounts, showing the gross receipts for sale of prepared food and liquor and the taxes collected each day, which shall be made available to the Village for examination and for audit by the Village upon reasonable notice and during customary business hours.

3.48.050 - Transmittal of tax collection.

The owner and operator of each prepared food facility and each liquor facility within the Village shall jointly and severally have the duty to cause to be filed, a sworn return with the Village's Director of Finance for each prepared food facility and/or liquor facility located in the Village. Said return shall be prepared and submitted on forms prescribed by the Village. Said return shall be filed by the filing date or postmarked by the filing date (either of which shall constitute timely payment), and at the same time intervals and frequencies as the retailers occupational tax return, Form ST-1, is due to be filed with the Illinois Department of Revenue. Said return shall also be accompanied by payment to the Village of all taxes imposed by this chapter which are due and owing for the period covered by said return, except that two percent of the amount due may be deducted if payment is made in a timely manner. Said return shall also be accompanied with a copy of the return filed with the Illinois Department of Revenue covering the same reporting period.

3.48.060 - Late payment penalty.

If any tax imposed under this Chapter is not paid when due, a late payment penalty equal to five percent of the unpaid tax shall be added for each month, or any portion thereof, that such tax remains unpaid and the total of such late payment penalty shall be paid along with the tax imposed.

3.48.070 - Transmittal of excess tax collections.

If any person collects an amount upon a sale not subject to the tax imposed, but which amount is purported to be the collection of said tax, or if a person collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the same to the purchaser who paid the same before filing the return for the period in which such occurred, said person shall account for and pay over those amounts to the Village along with the tax properly collected.

3.48.080 - Enforcement—License suspension—Revocation.

Payment and collection of said tax and any late payment penalty may be enforced by action in any court of competent jurisdiction and failure to collect, account for and pay over said tax and any late payment penalty shall be cause for suspension or revocation of any Village license issued for such prepared food facility or liquor facility applicable to the premises thereof, as regulated in either Chapter 5.04 or 5.20 of the Municipal Code, all in addition to any other penalty in this Chapter.

3.48.090 - Penalty.

Any owner or operator of a prepared food facility or a liquor facility within the Village found guilty of violating, disobeying, omitting, neglecting or refusing to comply with any of the provisions of this Chapter shall be punished, upon convictions thereof, by a fine of not less than two hundred dollars nor more than five hundred dollars for the first offense, and not less than five hundred dollars nor more than one thousand dollars for the second and each subsequent offense in any one hundred eighty-day period. A separate and distinct offense shall be deemed committed each day upon which said violation shall continue.

Chapter 3.52 - MUNICIPAL COMMUTER STATION PARKING LOT FEES

3.52.010 - Definitions.

For purposes of this Chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

A. "Convenience permit system" means a system that permits the prepayment of daily fees for a two-month, pre-established period of time as set forth by the Village.
B. "Daily fee" means the amount required to be paid, as set forth from time-to-time in this Chapter, for the purpose of parking within the Village's commuter parking lot that will be deposited into the appropriate fee collection system established by the Village. The payment of this fee only permits parking for the date of such payment.

3.52.020 - Daily fee.

A. The daily fee established for the purpose of parking within the Village's commuter parking lot is set forth in Appendix A of this Code. The daily fee shall be deposited in the appropriate fee collection system to be established by the Village. The fee collection system will be established that permits the identification of a parking space with the appropriate area. The daily fee shall only be required to be paid 12:01 a.m. Monday through 11:59 p.m. Friday with the exception being national or state holidays that are observed on any of these days. Weekend parking shall be considered a no-cost use of the Village commuter parking lot. The daily fee parking pays for the defined twenty-four-hour period, 12:00 a.m. to 11:59 p.m. of the date that has been paid for.
B. Notwithstanding subsection A of this section, persons with disabilities whose motor vehicles meet the qualifications set forth in the Illinois Vehicle Code at 625 ILCS 5/11-1301.1 to display registration plates, special decals or devices issued to persons with disabilities, are exempt from the payment of the daily fee.

3.52.030 - Convenience parking system fee.

A. A fee as set forth in Appendix A of this Code shall be imposed for the purpose of parking for a defined two-month period within the Village's commuter parking lot. A tag or visor hanger will be sold bimonthly for the following periods:

January—February

March—April

May—June

July—August

September—October

November—December

The number of such tags or hangers will be limited to two hundred fifty in any bimonthly period.

B. A fee as set forth in Appendix A of this Code shall be imposed for the purpose of parking for a twelve month period from January 1st through December 31st within the Village's commuter parking lot. A tag or visor hanger will be sold for the twelve month period.

C. The purchase of a convenience parking permit shall not guarantee a purchaser a parking spot within the Village's commuter parking lot.

3.52.050 - Refunds.

No refund of fees paid for the purchase of convenience parking permits shall be made for whatever reason after the fifteenth day of the first month of any bi-monthly period. Prior to the fifteenth day of the first month, the amount of refund shall be forty-five dollars.

3.52.055 - Vernon Township commuter parking lots.

A. The requirements of this Section 3.52.055 shall apply only to the Town of Vernon and Metra commuter parking lots identified as Parking Lot 1 and Parking Lot 2 in the Intergovernmental Agreement Between the Village of Buffalo Grove and the Town of Vernon dated December 15, 2008.

B. The "Daily Fee" established for the purpose of parking within the commuter parking lots is set forth in Appendix A of this Code. The Daily Fee shall be deposited in the appropriate fee collection systems as established by the Township.

C. Notwithstanding subsection B. of this Section, persons with disabilities whose motor vehicles meet the qualifications set forth in the Illinois Vehicle Code at 625 ILCS 5/11-1301.1 to display registration plates, special decals or devices issued to persons with disabilities, are exempt from the payment of the Daily Fee.

3.52.060 - Violation—Penalty.

Any person violating any of the provisions or failing to comply with any of the requirements of this Chapter will be subject to the general penalty provisions of Chapter 1.08 of the Village of Buffalo Grove Municipal Code.

Chapter 3.56 - MUNICIPAL TELECOMMUNICATIONS INFRASTRUCTURE MAINTENANCE FEE

3.56.010 - Definitions.

As used in this Chapter, the following terms shall have the following meanings:

A. "Gross Charges" means the amount paid to a telecommunications retailer for the act or privilege of originating or receiving telecommunications within the Village, and for all services rendered in connection therewith, valued in money whether paid in money or otherwise, including cash, credits, services, and property of every kind or nature, and shall be determined without any deduction on account of the cost of such telecommunications, the cost of the materials used, labor or service costs, or any other expense whatsoever. In case credit is extended, the amount thereof shall be included only as and when paid. "Gross charges" for private line service shall include charges imposed at each channel point within the Village, charges for the channel mileage between each channel point within the Village, and charges for that portion of the interstate inter-office channel provided within the Village. However, "gross charges" shall not include:

1. Any amounts added to a purchaser's bill because of a charge made under:
    a. The fee imposed by this section,
    b. Additional charges added to a purchaser's bill under Section 9-221 or 9-222 of the Public Utilities Act,
    c. Amounts collected under Section 8-11-17 of the Illinois Municipal Code,
    d. The tax imposed by the Telecommunications Excise Tax Act,
    e. 911 surcharges, or
    f. The tax imposed by Section 4251 of the Internal Revenue Code;
2. Charges for a sent collect telecommunication received outside the Village;
3. Charges for leased time on equipment or charges for the storage of data or information or subsequent retrieval or the processing of data or information intended to change its form or content. Such equipment includes, but is not limited to, the use of calculators, computers, data processing equipment, tabulating equipment, or accounting equipment and also includes the usage of computers under a time-sharing agreement;
4. Charges for customer equipment, including such equipment that is leased or rented by the customer from any source, wherein such charges are disaggregated and separately identified from other charges;
5. Charges to business enterprises certified under Section 9-222.1 of the Public Utilities Act to the extent of such exemption and during the period of time specified by the Village;
6. Charges for telecommunications and all services and equipment provided in connection therewith between a parent corporation and its wholly owned subsidiaries or between wholly owned subsidiaries, and only to the extent that the charges between the parent corporation and wholly owned subsidiaries or between wholly owned subsidiaries represent expense allocation between the corporations and not the generation of profit other than a regulatory required profit for the corporation rendering such services;
7. Bad debts ("bad debt" means any portion of a debt that is related to a sale at retail for which gross charges are not otherwise deductible or excludable that has become worthless or uncollectible, as determined under applicable federal income tax standards; if the portion of the debt deemed to be bad is subsequently paid, the retailer shall report and pay the tax on that portion during the reporting period in which the payment is made);
8. Charges paid by inserting coins in coin-operated telecommunications devices; or
9. Charges for telecommunications and all services and equipment provided to the Village.

B. "Public right-of-way" means any municipal street, alley, water or public right-of-way dedicated or commonly used for utility purposes, including utility easements wherein the Village has acquired the right and authority to locate or permit the location of utilities consistent with telecommunications facilities. "Public right-of-way" shall not include any real or personal Village property that is not specifically described in the previous sentence and shall not include Village buildings and other structures or improvements, regardless of whether they are situated in the public right-of-way.

C. "Retailer maintaining a place of business in this state," or any like term, means and includes any retailer having or maintaining within the State of Illinois, directly or by a subsidiary, an office, distribution facilities, transmission facilities, sales office, warehouse, or other place of business, or any agent or other representative operating within this state under the authority of the retailer or its subsidiary, irrespective of whether such place of business or agent or other representative is located here permanently or temporarily, or whether such retailer or subsidiary is licensed to do business in this state.

D. "Sale of telecommunications at retail" means the transmitting, supplying, or furnishing of telecommunications and all services rendered in connection therewith for a consideration, other than between a parent corporation and its wholly owned subsidiaries or between wholly owned subsidiaries, when the gross charge made by one such corporation to another such corporation is not greater than the gross charge paid to the retailer for their use or consumption and not for sale.

E. "Service address" means the location of telecommunications equipment from which telecommunications services are originated or at which telecommunications services are received. If this is not a defined location, as in the case of wireless telecommunications, paging systems, maritime systems, air-to-ground systems, and the like, "service address" shall mean the location of the customer's primary use of the telecommunications equipment as defined by the location in Illinois where bills are sent.

F. "Telecommunications" includes, but is not limited to, messages or information transmitted through use of local, toll, and wide area telephone service, channel services, telegraph services, teletypewriter service, computer exchange services, private line services, specialized mobile radio services, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities. Unless the context clearly requires otherwise, "telecommunications" shall also include wireless telecommunications as hereinafter defined. "Telecommunications" shall not include value added services in which computer processing applications are used to act on the form, content, code, and protocol of the information for purposes other than transmission. "Telecommunications" shall not include purchase of telecommunications by a telecommunications service provider for use as a component part of the service provided by service provider to the ultimate retail consumer who originates or terminates the end-to-end communications. Retailer access charges, right of access charges, charges for use of intercompany facilities, and all telecommunications resold in the subsequent provision and used as a component of, or integrated into, end-to-end telecommunications service shall not be included in gross charges as sales for resale. "Telecommunications" shall not include the provision of cable services through a cable system as defined in the Cable Communications Act of 1984 (47 U.S.C. Sections 521 and following) as now or hereafter amended or cable or other programming services subject to an open video system fee payable to the Village through an open video system as defined in the Rules of the Federal Communications Commission (47 C.D.F. 76.1550 and following) as now or hereafter amended.

G. "Telecommunications provider" means:

1. Any telecommunications retailer; and
2. Any person that is not a telecommunications retailer that installs, owns, operates or controls equipment in the public right-of-way that is used or designed to be used to transmit telecommunications in any form.

H. "Telecommunications retailer" or "retailer" or "carrier" means and includes every person engaged in the business of making sales of telecommunications at retail as defined in this section. The Village may, in its discretion, upon application, authorize the collection of the fee hereby imposed by any retailer not maintaining a place of business within this state, who, to the satisfaction of the Village, furnishes adequate security to ensure collection and payment of the fee. When so authorized, it shall be the duty of such retailer to pay the fee upon all of the gross charges for telecommunications in the same manner and subject to the same requirements as a retailer maintaining a place of business within the Village.

I. "Wireless telecommunications" includes cellular mobile telephone services, personal wireless services as defined in Section 704(C) of the Telecommunications Act of 1996 (Public Law No. 104-104), 42 U.S.C. § 332(c)(7), as now or hereafter amended, including all commercial mobile radio services, and paging services.

3.56.020 - Registration of telecommunications providers.

A. Every telecommunications provider as defined by this Chapter shall register with the Village within thirty days after the effective date of the ordinance codified in this Chapter or becoming a telecommunications provider, whichever is later, on a form to be provided by the Village, provided, however, that any telecommunications retailer that has filed a return pursuant to Section 3.56.040C of this Chapter shall be deemed to have registered in accordance with this section.

B. Every telecommunications provider who has registered with the Village pursuant to Section 3.56.020A has an affirmative duty to submit an amended registration form or current return as required by Section 3.56.040C, as the case may be, to the Village within thirty days from the date of the occurrence of any changes in the information provided by the telecommunications provider in the registration form or most recent return on file with the Village.

3.56.030 - Municipal telecommunications infrastructure maintenance fee.

A. A Village telecommunications infrastructure maintenance fee is imposed upon all telecommunications retailers in an amount as set forth in Appendix A of this Code.

B. Upon the effective date of the infrastructure maintenance fee authorized in this Chapter, the Village infrastructure maintenance fee authorized hereunder shall be the only fee or compensation for the use of all public rights-of-way within the Village by telecommunications retailers. Imposition of the infrastructure maintenance fee provided under this Chapter does not, however, serve as a limitation on the levying of any taxes or imposition of any fees otherwise authorized by law.

C. The Village telecommunications infrastructure maintenance fee authorized by this section shall be collected, enforced, and administered as set forth in Section 3.56.040 of this Chapter.

3.56.040 - Collection, enforcement and administration of telecommunications infrastructure maintenance fees.

A. A telecommunications retailer shall charge to and collect from each customer an additional charge in an amount equal to the Village infrastructure maintenance fee attributable to that customer's service address.

B. Unless otherwise approved by the Village Manager the infrastructure maintenance fee shall be remitted by the telecommunications retailer to the Village not later than the last day of the month subsequent to the month in which a bill is issued to the customer; provided, however, that the telecommunications retailer may retain an amount not to exceed two percent of the Village infrastructure maintenance fee collected by it to reimburse itself for expenses incurred in accounting for and remitting the fee.

C. Remittance of the municipal infrastructure fee to the Village shall be accompanied by a return, in a form to be prescribed by the Village Manager, which shall contain such information as the Village Manager may reasonably require.

D. Any infrastructure maintenance fee required to be collected pursuant to this Chapter and any such infrastructure maintenance fee collected by such telecommunications retailer shall constitute a debt owed by the telecommunications retailer to the Village. The charge imposed under Section 3.56.040A by the telecommunications retailer pursuant to this Chapter shall constitute a debt of the purchaser to the telecommunications retailer who provides such services until paid and, if unpaid, is recoverable at law in the same manner as the original charge for such services.

E. If it shall appear that an amount of infrastructure maintenance fee has been paid that was not due under the provisions of this Chapter, whether as a result of a mistake of fact or an error of law, then such amount shall be credited against any infrastructure maintenance fee due, or to become due, under this Chapter, from the telecommunications retailer who made the erroneous payment; provided, however, the Village Manager may request, and telecommunications retailer shall provide, written substantiation for such credit. However, no claim for such credit may be made more than three years after the date of the erroneous payment unless, (1) the credit is used only to offset a claim of underpayment made by the Village within the applicable statutory period of limitations, and (2) the credit derives from an overpayment made by the same telecommunications retailer during the applicable statutory period of limitations.

F. Amounts paid under this Chapter by telecommunications retailers shall not be included in the tax base under any of the following acts as described immediately below:

1. "Gross charges" for purposes of the Telecommunications Excise Tax Act;
2. "Gross receipts" for purposes of the municipal utility tax as prescribed in Section 8-11-2 of the Illinois Municipal Code;
3. "Gross charges" for purposes of the municipal telecommunications tax as prescribed in Section 8-11-17 of the Illinois Municipal Code;
4. "Gross revenue" for purposes of the tax on annual gross revenue of public utilities prescribed in Section 2-202 of the Public Utilities Act.

G. The Village shall have the right, in its discretion, to audit the books and records of all telecommunications retailers subject to this Chapter to determine whether the telecommunications retailer has properly accounted to the Village for the Village infrastructure maintenance fee. Any underpayment of the amount of the Village infrastructure maintenance fee due to the Village by the telecommunications retailer shall be paid to the Village plus five percent of the total amount of the underpayment determined in an audit, plus any costs incurred by the Village in conducting the audit, in an amount not to exceed five percent of the total amount of the underpayment determined in an audit. Said sum shall be paid to the Village within twenty-one days after the date of issuance of an invoice for same.

H. The Village Manager, or their designee, may promulgate such further or additional regulations concerning the administration and enforcement of this Chapter, consistent with its provisions, as may be required from time to time and shall notify all telecommunications retailers that are registered pursuant to Section 3.56.020 of this Chapter of such regulations.

3.56.050 - Compliance with other laws.

Nothing in this Chapter shall excuse any person or entity from obligations imposed under any law, including but not limited to:

A. Generally applicable taxes; and

B. Standards for construction on, over, under, or within, use of or repair of the public rights-of-way, including standards relating to free standing towers and other structures upon the public rights-of-way, as provided; and

C. Any liability imposed for the failure to comply with such generally applicable taxes or standards governing construction on, over, under, or within, use of or repair of the public rights-of-way; and

D. Compliance with any ordinance or provision of this Code concerning uses or structures not located on, over, or within the right-of-way.

3.56.060 - Existing franchises and licenses.

Any franchise, license, or similar agreements between telecommunications retailers and the Village entered into before the effective date of the ordinance codified in this Chapter regarding the use of public rights-of-way shall remain valid according to and for their stated terms except for any fees, charges or other compensation to the extent waived.

3.56.070 - Penalties.

Any telecommunications provider who violates, disobeys, omits, neglects or refuses to comply with any of the provisions of this Chapter shall be subject to fine in accordance with the general penalty provisions of Chapter 1.08 the Village Municipal Code.

3.56.080 - Enforcement.

Nothing in this Chapter shall be construed as limiting any additional or further remedies that the Village may have for enforcement of this Chapter.

Chapter 3.60 - LOCAL GOVERNMENT TAXPAYERS' BILL OF RIGHTS ACT

3.60.010 - Title.

This Chapter shall be known as, and may be cited as, the "Locally Imposed and Administered Tax Rights and Responsibility Chapter."

3.60.020 - Scope.

The provisions of this Chapter shall apply to the Village's procedures in connection with all of the Village's locally imposed and administered taxes.

3.60.030 - Definitions.

Certain words or terms herein shall have the meaning ascribed to them as follows:

A. "Act" means the "Local Government Taxpayers' Bill of Rights Act."
B. "Corporate authorities" means the Village's President and Board of Trustees.
C. "Locally imposed and administered tax" or "tax" means each tax imposed by the Village that is collected or administered by the Village not an agency or department of the state. It does not include any taxes imposed upon real property under the Property Tax Code or fees collected by the Village other than infrastructure maintenance fees.
D. "Local tax administrator," the Village's Director of Finance, is charged with the administration and collection of the locally imposed and administered taxes, including staff, employees or agents to the extent they are authorized by the local tax administrator to act in the local tax administrator's stead. The local tax administrator shall have the authority to implement the terms of this Chapter to give full effect to this Chapter. The exercise of such authority by the local tax administrator shall not be inconsistent with this Chapter and the Act.
E. "Village" means the Village of Buffalo Grove, Illinois.
F. "Notice" means each audit notice, collection notice or other similar notice or communication in connection with each of the Village's locally imposed and administered taxes.
G. "Tax ordinance" means each ordinance adopted by the Village that imposes any locally imposed and administered tax.
H. "Taxpayer" means any person required to pay any locally imposed and administered tax and generally includes the person upon whom the legal incidence of such tax is placed and with respect to consumer taxes includes the business or entity required to collect and pay the locally imposed and administered tax to the Village.

3.60.040 - Notices.

Unless otherwise provided, whenever notice is required to be given, the notice is to be in writing mailed not less than seven calendar days prior to the day fixed for any applicable hearing, audit or other scheduled act of the local tax administrator. The notice shall be sent by the local tax administrator as follows:

A. First class or express mail, or overnight mail, addressed to the persons concerned at the persons' last known address; or

B. Personal service or delivery.

3.60.050 - Late payment.

Any notice, payment, remittance or other filing required to be made to the Village pursuant to any tax ordinance shall be considered late unless it is (a) physically received by the Village on or before the due date, or (b) received in an envelope or other container displaying a valid, readable U.S. postmark dated on or before the due date, properly addressed to the Village, with adequate postage prepaid.

3.60.060 - Payment.

Any payment or remittance received for a tax period shall be applied in the following order: (1) first to the tax due for the applicable period; (2) second to the interest due for the applicable period; and (3) third to the penalty for the applicable period.

3.60.070 - Certain credits and refunds.

A. The Village shall not refund or credit any taxes voluntarily paid without written protest at the time of payment in the event that a locally imposed and administered tax is declared invalidly enacted or unconstitutional by a court of competent jurisdiction. However, a taxpayer shall not be deemed to have paid the tax voluntarily if the taxpayer lacked knowledge of the facts upon which to protest the taxes at the time of payment or if the taxpayer paid the taxes under duress.

B. The statute of limitations on a claim for credit or refund shall be two years after the end of the calendar year in which payment in error was made. The Village shall not grant a credit or refund of locally imposed and administered taxes, interest or penalties to a person who has not paid the amounts directly to the Village.

C. The procedure for claiming a credit or refund of locally imposed and administered taxes, interest or penalties paid in error shall be as follows:

1. The taxpayer shall submit to the local tax administrator in writing a claim for credit or refund together with a statement specifying:
    a. The name of the locally imposed and administered tax subject to the claim;
    b. The tax period for the locally imposed and administered tax subject to the claim;
    c. The date of the tax payment subject to the claim and the canceled check or receipt for the payment;
    d. The taxpayer's recalculation, accompanied by an amended or revised tax return, in connection with the claim; and
    e. A request for either a refund or a credit in connection with the claim to be applied to the amount of tax, interest and penalties overpaid, and, as applicable, related interest on the amount overpaid; provided, however, that there shall be no refund and only a credit given in the event the taxpayer owes any monies to the Village.

2. Within ten days of the receipt by the local tax administrator of any claim for a refund or credit, the local tax administrator shall either:
   a. Grant the claim; or
   b. Deny the claim, in whole or in part, together with a statement as to the reason for the denial or the partial grant and denial.
3. In the event the local tax administrator grants, in whole or in part, a claim for refund or credit, the amount of the grant for refund or credit shall bear interest at the rate of five percent per annum, based on a year of three hundred sixty-five days and the number of days elapsed, from the date of the overpayment to the date of mailing of a refund check or the grant of a credit.

3.60.080 - Audit procedure.

Any request for proposed audit pursuant to any local administered tax shall comply with the notice requirements of this Chapter.

A. Each notice of audit shall contain the following information:

1. The tax;
2. The time period of the audit; and
3. A brief description of the books and records to be made available for the auditor.

B. Any audit shall be conducted during normal business hours and if the date and time selected by the local tax administrator is not agreeable to the taxpayer, another date and time may be requested by the taxpayer within thirty days after the originally designated audit and during normal business hours.

C. The taxpayer may request an extension of time to have an audit conducted. The audit shall be conducted not less than seven nor more than thirty days from the date the notice is given, unless the taxpayer and the local tax administrator agreed to some other convenient time. In the event the taxpayer is unable to comply with the audit on the date in question, the taxpayer may request another date within the thirty days, approved in writing, that is convenient to the taxpayer and the local tax administrator.

D. Every taxpayer shall keep accurate books and records of the taxpayer's business or activities, including original source documents and books of entry denoting the transactions which had given rise or may have given rise to any tax liability, exemption or deduction. All books shall be kept in the English language and shall be subject to and available for inspection by the Village.

E. It is the duty and responsibility of every taxpayer to make available its books and records for inspection by the Village. If the taxpayer or tax collector fails to provide the documents necessary for audit within the time provided, the local tax administrator may issue a tax determination and assessment based on the tax administrator's determination of the best estimate of the taxpayer's tax liability.

F. If an audit determines there has been an overpayment of a locally imposed and administered tax as a result of the audit, written notice of the amount of overpayment shall be given to the taxpayer within thirty days of the Village's determination of the amount of overpayment.

G. In the event a tax payment was submitted to the incorrect local governmental entity, the local tax administrator shall notify the local governmental entity imposing such tax.

3.60.090 - Appeal.

A. The local tax administrator shall send written notice to a taxpayer upon the local tax administrator's issuance of a protestable notice of tax due, a bill, a claim denial, or a notice of claim reduction regarding any tax. The notice shall include the following information:

1. The reason for the assessment;
2. The amount of the tax liability proposed;
3. The procedure for appealing the assessment; and
4. The obligations of the Village during the audit, appeal, refund and collection process.

B. A taxpayer who receives written notice from the local tax administrator of a determination of tax due or assessment may file with the local tax administrator a written protest and petition for hearing, setting forth the basis of the taxpayer's request for a hearing. The written protest and petition for hearing must be filed with the local tax administrator within forty-five days of receipt of the written notice of the tax determination and assessment.

C. If a timely written notice and petition for hearing is filed, the local tax administrator shall fix the time and place for hearing and shall give written notice to the taxpayer. The hearing shall be scheduled for a date within twenty-one days of receipt of the written protest and petition for hearing, unless the taxpayer requests a later date convenient to all parties.

D. If a written protest and petition for hearing is not filed within the forty-five day period, the tax determination, audit or assessment shall become a final bill due and owing without further notice.

E. Upon the showing of reasonable cause by the taxpayer and the full payment of the contested tax liability along with interest accrued as of the due date of the tax, the local tax administrator may reopen or extend the time for filing a written protest and petition for hearing. In no event shall the time for filing a written protest and petition for hearing be reopened or extended for more than ninety days after the expiration of the forty-five day period.

3.60.100 - Hearing.

A. Whenever a taxpayer or a tax collector has filed a timely written protest and petition for hearing under Section 3.60.090, the local tax administrator shall conduct a hearing regarding any appeal.

B. No continuances shall be granted except in cases where a continuance is absolutely necessary to protect the rights of the taxpayer. Lack of preparation shall not be grounds for a continuance. Any continuance granted shall not exceed fourteen days.

C. At the hearing the local tax administrator shall preside and shall hear testimony and accept any evidence relevant to the tax determination, audit or assessment. The strict rules of evidence applicable to judicial proceedings shall not apply.

D. At the conclusion of the hearing, the local tax administrator shall make a written determination on the basis of the evidence presented at the hearing. The taxpayer or tax collector shall be provided with a copy of the written decision.

3.60.110 - Interest and penalties.

In the event a determination has been made that a tax is due and owing, through audit, assessment or other bill sent, the tax must be paid within the time frame otherwise indicated.

A. Interest. The Village provides for the amount of interest to be assessed on a late payment, underpayment, or nonpayment of the tax, to be ten percent per annum, based on a year of three hundred sixty-five days and the number of days elapsed.

B. Late Filing and Payment Penalties. If a tax return is not filed within the time and manner provided by the controlling tax ordinance, a late filing penalty, of five percent of the amount of tax required to be shown as due on a return shall be imposed; and a late payment penalty of five percent of the tax due shall be imposed. If no return is filed within the time or manner provided by the controlling tax ordinance and prior to the Village issuing a notice of tax delinquency or notice of tax liability, then a failure to file penalty shall be assessed equal to ten percent of the total tax due for the applicable reporting period for which the return was required to be filed. A late filing or payment penalty shall not apply if a failure to file penalty is imposed by the controlling ordinance.

3.60.120 - Abatement.

The local tax administrator shall have the authority to waive or abate any late filing penalty, late payment penalty or failure to file penalty if the local tax administrator shall determine reasonable cause exists for delay or failure to make a filing.

3.60.130 - Installment contracts.

The Village may enter into an installment contract with the taxpayer for the payment of taxes under the controlling tax ordinance. The local tax administrator may not cancel any installment contract so entered unless the taxpayer fails to pay any amount due and owing. Upon written notice by the local tax administrator that the payment is thirty days delinquent, the taxpayer shall have ten working days to cure any delinquency. If the taxpayer fails to cure the delinquency within the ten working day period or fails to demonstrate good faith in restructuring the installment contract with the local administrator, the installment contract shall be canceled without further notice to the taxpayer.

3.60.140 - Statute of limitations.

The Village, through the local tax administrator, shall review all tax returns in a prompt and timely manner and inform taxpayers of any amounts due and owing. The taxpayer shall have forty-five days after receiving notice of the reviewed tax returns to make any request for refund or provide any tax still due and owing.

A. No determination of tax due and owing may be issued more than two years after the end of the calendar year for which the return for the applicable period was filed or for the calendar year in which the return for the applicable period was due, whichever occurs later.

B. If any tax return is not filed or if during any four-year period for which a notice of tax determination or assessment may be issued by the Village, the tax paid was less than seventy-five percent of the tax due, the statute of limitations shall be six years maximum after the end of the calendar year in which return for the applicable period was due or end of the calendar year in which the return for the applicable period was filed.

C. No statute of limitations shall apply if a fraudulent tax return was filed by the taxpayer.

3.60.150 - Voluntary disclosure.

For any locally imposed and administered tax for which a taxpayer has not received a written notice of an audit, investigation or assessment from the local tax administrator, a taxpayer is entitled to file an application with the local tax administrator for a voluntary disclosure of the tax due. A taxpayer filing a voluntary disclosure application must agree to pay the amount of tax due, along with interest of one percent per month, for all periods prior to the filing of the application but not more than four years before the date of filing the application. A taxpayer filing a valid voluntary disclosure application may not be liable for any additional tax, interest, or penalty for any period before the date the application was filed. However, if the taxpayer incorrectly determined and underpaid the amount of tax due, the taxpayer is liable for the underpaid tax along with applicable interest on the underpaid tax, unless the underpayment was the result of fraud on the part of the taxpayer, in which case the application shall be deemed invalid and void. The payment of tax and interest must be made by no later than ninety days after the filing of the voluntary disclosure application or the date agreed to by the local tax administrator. However, any additional amounts owed as a result of an underpayment of tax and interest previously paid under this section must be paid within ninety days after a final determination and the exhaustion of all appeals of the additional amount owed or the date agreed to by the local tax administrator, whichever is longer.

3.60.160 - Publication of tax ordinance.

Any locally administered tax ordinance shall be published via normal or standard publishing requirements. The posting of a tax ordinance on the Internet shall satisfy the publication requirements. Copies of all tax ordinances shall be made available to the public upon request at the Village Clerk's office.

3.60.170 - Internal review.

The local tax administrator shall establish an internal review procedure regarding any liens filed against any taxpayers for unpaid taxes. Upon a determination by the local tax administrator that the lien is valid, the lien shall remain in full force and effect. If the lien is determined to be improper, the local tax administrator shall:

A. Timely remove the lien at the Village's expense;

B. Correct the taxpayer's credit record; and

C. Correct any public disclosure of the improperly imposed lien.

Chapter 3.64 - SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX

3.64.010 - Simplified municipal telecommunications tax imposed.

A. A simplified municipal telecommunications tax is imposed upon the act or privilege of originating in the municipality intrastate or interstate telecommunications by a person under the provisions of the Simplified Municipal Telecommunications Tax Act, P.A. 92-0526, at a rate of six percent of the gross charges for such telecommunications purchased at retail from a retailer.

B. The tax imposed shall be collected and enforced by the Department of Revenue of the State of Illinois. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Chapter.

3.64.020 - Effective date.

This Chapter shall take effect for all gross charges billed by telecommunications retailers on and after the first day of January, 2003.

Chapter 3.65 - MUNICIPAL GAS USE TAX

3.65.010 - Short title.

The tax imposed by this Chapter shall be known as the "Municipal Gas Use Tax" and is imposed in addition to all other taxes imposed by the Village of Buffalo Grove, the State of Illinois, or any other municipal corporation or political subdivision therefor.

3.65.020 - Definitions.

For the purpose of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

A. "Person" means any individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court.

B. "Public Utility" means a public utility as defined in Section 3-105 of the Public Utilities Act.

C. "Public Utilities Act" means the Public Utilities Act as amended, (220 ILCS 5/1-101 et seq.).

D. "Retail Purchaser" means any Person who purchases gas in a Sale at Retail.

E. "Sale at Retail" means any sale of gas by a retailer to a Person for use or consumption, and not for resale. For this purpose, the term "retailer" means any Person engaged in the business of distributing, supplying, furnishing or selling gas.

F. "Village" means the Village of Buffalo Grove, Illinois.an Illinois municipal corporation.

3.65.030 - Tax imposed.

A. Except as otherwise provided by this Chapter, a tax is imposed on the privilege of using or consuming gas in the Village that is purchased in a Sale at Retail as set forth in Appendix A of this Code.

B. The ultimate incidence of and liability for payment of the tax is on the Retail Purchaser, and nothing in this Chapter shall be construed to impose a tax on the occupation of distributing, supplying, furnishing, selling or transporting gas.

C. The Retail Purchaser shall pay the tax, measured by therms of gas delivered to the Retail Purchaser's premises, to the Public Utility designated to collect the tax pursuant to Section 3.65.040 of this Chapter on or before the payment due date of the Public Utility's bill first reflecting the tax, or directly to the Village Treasurer on or before the fifteenth day of the second month following the month in which the gas is delivered to the Retail Purchaser if no Public Utility has been designated to collect the tax pursuant to Section 3.65.040 or if the gas is delivered by a person other than a Public Utility so designated.

D. Nothing in this Chapter shall be construed to impose a tax upon any person, business or activity which, under the constitutions, laws or rules of the United States or State of Illinois, may not be made the subject of taxation by the Village. The tax shall not apply to any school district or State of Illinois unit of local government lying either in whole or in part within the Village of Buffalo Grove.

E. A Person who purchases gas for resale and therefore does not pay the tax imposed by this Chapter with respect to the use or consumption of the gas, but who later uses or consumes part or all of the gas, shall pay the tax directly to the Village Treasurer on or before the fifteenth day of the second month following the month in which the gas is used or consumed.

F. The tax shall apply to gas for which the delivery to the Retail Purchaser is billed by a Public Utility on or after February 1, 2010.

G. If it shall appear that an amount of tax has been paid which was not due under the provisions of this Chapter, whether as a result of mistake of fact or an error of law, then such amount shall be (i) credited against any tax due, or to become due, under this Chapter from the taxpayer who made the erroneous payment or (ii) subject to a refund if no such tax is due or to become due; provided that no amounts erroneously paid more than three years prior to the filing of a claim therefore shall be so credited or refunded.

H. No action to recover any amount of tax due under the provisions of this Chapter shall be commenced more than three years after the due date of such amount.

3.65.040 - Collection of tax by public utility.

The Village Manager is authorized to enter into a contract for collection of the tax imposed by this Chapter with any Public Utility providing gas service in the Village. The contract shall include and substantially conform with the following provisions:

A. The Public Utility will collect the tax from Retail Purchasers as an independent contractor;

B. The Public Utility will remit collected taxes to the Village Treasurer no more often than once each month;

C. The Public Utility will be entitled to withhold from tax collections a service fee equal to three percent of the amounts collected and timely remitted to the Village Treasurer;

D. The Public Utility shall not be responsible to the Village for any tax not actually collected from a Retail Purchaser; and

E. Such additional terms as the parties may agree upon.

3.65.050 - Books and records.

Every taxpayer shall keep accurate books and records, including original source documents and books of entry, denoting the activities or transactions that gave rise, or may have given rise to any tax liability or exemption under this Chapter. All such books and records shall, at all times during business hours, be subject to and available for inspection by the Village.

Chapter 3.66 - MUNICIPAL ELECTRICITY USE TAX

3.66.010 - Definitions.

For the purpose of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

A. "Person" means any individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court.

B. "Person Maintaining a Place of Business in this State" means any person having or maintaining within this State, directly or by a subsidiary or other affiliate, an office, generation facility, distribution facility, transmission facility, sales office or other place of business, or any employee, agent, or other representative operating within this State under the authority of the person or its subsidiary or other affiliate, irrespective of whether such place of business or agent or other representative is located in this state permanently or temporarily, or whether such person, subsidiary or other affiliate is licensed or qualified to do business in this State.

C. "Public Utility" means a public utility as defined in Section 3-105 of the Public Utilities Act.

D. "Public Utilities Act" means the Public Utilities Act as amended, (220 ILCS 5/1-101 et seq.).

E. "Purchaser" means any Person who uses or consumes, within the corporate limits of the Village, electricity acquired in a Purchase at Retail.

F. "Purchase at Retail" means any acquisition of electricity by a purchaser for purposes of use or consumption, and not for resale, but shall not include the use of electricity by a public utility directly in the generation, production, transmission, delivery or sale of electricity.

G. "Village" means the Village of Buffalo Grove, Illinois, an Illinois municipal corporation.

3.66.020 - Electricity use tax kilowatt hour imposed; amount.

A. Pursuant to Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2) and any and all other applicable authority, a tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the Village at the following rates, calculated on a monthly basis for each purchaser:

Kilowatt Hours Used or Consumed	Cents Per Kilowatt-Hour
First 2,000	0.61
Next 48,000	0.40
Next 50,000	0.36
Next 400,000	0.35
Next 500,000	0.34
Next 2,000,000	0.32
Next 2,000,000	0.315

Next 5,000,000	0.31
Next 10,000,000	0.305
Excess of 20,000,000	0.30

B. The tax is in addition to all taxes, fees and other revenue measure imposed by the Village, the State of Illinois, or any other political subdivision of the State.

C. Notwithstanding any other provision of this Chapter, the tax shall not be imposed if and to the extent that imposition or collection of the tax would violate the constitution of the United States, the Illinois statutes, or the constitution of the State of Illinois. The tax shall not apply to any school district or State of Illinois unit of local government lying either in whole or in part within the Village of Buffalo Grove.

D. The tax shall be imposed with respect to the use or consumption of electricity by residential and nonresidential customers beginning with the first bill issued on or after February 1, 2010.

3.66.030 - Collection of tax by public utility.

A. Subject to the provisions of Section 3.66.050 of this Chapter regarding the delivery of electricity to resellers, the tax imposed under this Chapter shall be collected from purchasers by the person maintaining a place of business in this State who delivers electricity to such purchasers. This tax shall constitute a debt of the purchaser and is recoverable at the same time and in the same manner as the original charge for delivering the electricity.

B. Any tax required to be collected by this Chapter, and any tax in fact collected, shall constitute a debt owed to the Village by the person delivering the electricity, provided, that the person delivering electricity shall be allowed credit for such tax related to deliveries of electricity, the charges for which are written off as uncollectible, and provided further, that if such charges are thereafter collected, the delivering supplier shall be obligated to remit such tax.

C. Persons delivering electricity shall collect from the purchaser by adding such tax to the gross charge for delivering the electricity. Persons delivering electricity shall also be authorized to add to such gross charge an amount equal to three percent of the tax they collect to reimburse them for their expenses incurred in keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the Village upon request. For purposes of this Chapter, any partial payment of a billing amount not specifically identified by the purchaser shall be deemed to be for the delivery of electricity.

3.66.040 - Tax remittance and return.

A. Every tax collector shall on a monthly basis file a return in a form prescribed by the Village Director of Finance. The return and accompanying remittance shall be due on or before the last day of the month following the month during which the tax is collected or is required to be collected under Section 3.66.030 of this Chapter.

B. If the person delivering electricity fails to collect the tax from the purchaser or is excused from collecting the tax, under Section 3.66.080 of this Chapter, then the purchaser shall file a return in a form prescribed by the Village Director of Finance and pay the tax directly to the Village Treasurer on or before the last day of the month following the month during which the electricity is used or consumed.

3.66.050 - Resales.

A. Resale of Electricity: Electricity that is delivered to a person in the Village shall be considered to be for use and consumption by that person unless the person receiving the electricity has an active resale number issued by the Village Director of Finance and furnishes that number to the person who delivers the electricity,and certifies to that person that the sale is either entirely or partially nontaxable as a sale for resale.

B. Resale Number: If a person who receives electricity in the Village claims to be an authorized reseller of electricity, that person shall apply to the Village Director of Finance for a resale number. The applicant shall state facts showing why it is not liable for the tax imposed by this Chapter on any purchases of electricity and shall furnish such additional information as the Director may reasonably require.

C. Approval; Assignment: Upon approval of the application the Village Director of Finance shall assign a resale number to the applicant and shall certify the number to the applicant.

D. Cancellation: The Village Director of Finance may cancel the resale number of any person if the person fails to pay any tax payable under this Chapter for electricity used or consumed by the parties, or if the number: (1) was obtained through misrepresentation, or (2) is no longer necessary because the person has discontinued making resales.

E. Collection and Remittance:

1. If a reseller has acquired electricity partly for use or consumption and partly for resale, the reseller shall pay the tax imposed by this Chapter directly to the Village Treasurer pursuant to Section 3.66.020.A. of this Chapter on the amount of electricity that the reseller uses or consumes, and shall collect the tax pursuant to Section 3.66.030 of this Chapter and remit the tax on the amount of electricity delivered by the reseller to a purchaser.
2. Any person who delivers electricity to a reseller having an active resale number and complying with all other conditions of this Chapter shall be excused from collecting and remitting the tax on any portion of the electricity delivered to the reseller, provided that the person reports to the Village Director of Finance the total amount of electricity delivered to the reseller, and such other information that the Director may reasonably require.

3.66.060 - Books and records.

Every tax collector, and every taxpayer required to pay the tax imposed by this Chapter, shall keep accurate books and records of its business or activity, including contemporaneous books and records denoting the transactions that gave rise, or may have given rise, to any tax liability under this Chapter. The books and records shall be subject to and available for inspection by the Village at all times during business hours of the day.

3.66.070 - Credits and refunds.

Notwithstanding any other provisions of this Chapter, in order to permit sound fiscal planning and budgeting by the Village, no person shall be entitled to a refund of, or credit for, a tax imposed under this Chapter unless the person files a claim for refund or credit within one year after the date on which the tax was paid or remitted with the Village Treasurer.

3.66.080 - Exemptions.

Notwithstanding any other provision of this Chapter, the tax shall not be imposed if and to the extent that imposition or collection of the tax would violate the constitution or statutes of the United States or the constitution of the State of Illinois.

3.66.090 - Tax to be in addition to payment for use of streets, alleys or public places.

Any of the taxes enumerated in this Chapter may be in addition to the payment of money, or value of products or services furnished to the Village by the taxpayer as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon, or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayer's business.

Chapter 3.68 - MUNICIPAL AUTOMOBILE RENTING OCCUPATION TAX AND MUNICIPAL AUTOMOBILE RENTING USE TAX

3.68.020 - Imposition of municipal automobile renting use.

A tax is imposed upon the privilege of using in this Village an automobile which is rented from a renter outside Illinois and which is titled or registered with an agency of this state's government at the rate of one percent of the rental price of such automobile while this chapter is in effect. The tax provided for in this chapter shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the Village. The tax imposed by this chapter shall be collected by the Illinois Department of Revenue.

The imposition of this tax is in accordance with the provisions of Section 5/8-11-8, Chapter 65 of the Illinois Compiled Statutes (Illinois Municipal Code).

3.68.030 - Penalties.

The taxes imposed by this chapter and civil penalties that may be assessed as an incident thereof shall be collected by the Illinois Department of Revenue.

Chapter 3.70 - MUNICIPAL BOND FEE

3.70.010 - Municipal bond fee.

An administrative fee as set forth in Appendix A of this Code shall be imposed upon any person arrested, processed and released on bail for any municipal ordinance or a state or federal law.

Chapter 3.71 - STORMWATER UTILITY FEE

3.71.010 - Definitions.

The following words, terms and phases, when used in this Chapter, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning.

A. "Delinquent Accounts" means an account for which the billing amount has not been paid within the prescribed period of time as specified on the utility bill or stormwater invoice.
B. "Parcel" means an area of land within the corporate limits of the Village that has been established by a plat or other legal means and has been assigned a Property Index Number (PIN) by the County in which the Parcel is located.
C. "Stormwater System", means the system of conveyances owned and operated by the Village and designed for or used in the collection, control, transportation, treatment or discharge of stormwater, including but not limited to storm sewers, storm drains, curbs, gutters, ditches, detention ponds or basins, dams, river impoundment, manmade channels or storm drains, and flood control facilities, and any appurtenances thereto.
D. "Stormwater Utility", means the Village of Buffalo Grove Stormwater Utility established by this Chapter for the management, operation, maintenance, engineering, planning and capital investments related to the Stormwater System.
E. "Undeveloped Parcel" means a Parcel of land that remains in its natural state with no impervious area.
F. "User" means the owner of a Parcel that uses, benefits from or connects to the Village's Stormwater System.

3.71.020 - Purpose.

The purpose of the Stormwater Utility fee is to protect the public health, safety and welfare of the residents of the Village of Buffalo Grove by reducing damage to property and local waterways from stormwater runoff and floods, through the construction and operation of flood reduction and control facilities, and through water quality management and floodplain management. It is also the purpose of this Chapter to provide an effective and long-term approach to stormwater management within the Village by identifying and providing an adequate and stable funding source for stormwater management.

3.71.030 - Stormwater utility fee established.

A. Stormwater Utility. The Village hereby establishes a Stormwater Utility fee to provide for the management, operation, maintenance, engineering, planning, construction, enhancement and rehabilitation of the Village's Stormwater System.

B. Terms and Conditions of Service. All stormwater management service within the Village shall be provided in accordance with the provisions of Title 13 and the rules and regulations promulgated pursuant to this Chapter.

C. Fee Imposed. A Stormwater Utility fee is hereby imposed on the owners of property in the Village as set forth in Appendix A of this Code. The fee shall be the amount to be charged each month in order to provide for the management, operation, maintenance, engineering, planning, construction, enhancement and rehabilitation of the Village's Stormwater System and provide for the payment of any principal and interest on any outstanding Stormwater Utility system debt that is due and payable during the fiscal year.

3.71.040 - Billing and collection procedures.

A. Issuance of bill. The Finance Department shall issue all bills for Stormwater Utility fees.

1. For Users of the Stormwater System that have an existing utility account with the Village, the Finance Department may include the Stormwater Utility fee on the same statement issued for such other utility service.
2. The Finance Department may issue a separate bill to the owner of any Parcel that does not have an existing utility account with the Village. If the owner of such Parcel has not provided the Finance Department with a billing address, then the Finance Department may mail the Stormwater Utility bill to the same person who receives property tax bills for that Parcel.

B. Responsibility for payment. The owner of any Parcel, building or premises and the occupant thereof and the customer of the utility service of said system shall be jointly and severally liable to pay for such Stormwater Utility fee for said premises.

C. Application of payments. If the Stormwater Utility fee is included on a common statement and the user does not pay the total amount due on the statement, the payment shall be applied first to the Stormwater Utility fee. If any amount on a utility bill is past due, the payment will first be applied to such past due amounts.

3.71.50 - Effect of nonpayment of bill.

A. Additional Charges for Failure to Pay Bill. If any bill for stormwater service is not paid by the date due, as shown on the utility bill, a late payment penalty of nine percent shall be added to the bill and collected from the user.

B. Collection Costs. Any unpaid bill that is turned over for collection shall be subject to an additional charge, the amount of which shall be established by the Village Manager, upon the recommendation of the Finance Director, in an amount sufficient to recover the Village's costs of carrying and collecting the debt.

C. Unpaid Accounts Constitute Lien. All unpaid amounts of rates, fees and charges for Stormwater Utility service shall constitute a lien against the property to which service was provided; to the extent such lien is authorized by law.

D. Effect of Delinquent Accounts. All delinquent Stormwater Utility accounts shall be subject to the provisions of Chapter 1.08 of this code. In addition, no person with a delinquent Stormwater Utility account shall be allowed either a new utility service at another location in the Village, change or upgrade of the service at the premises for which the delinquent account has accrued, or be issued a permit for any other purpose unless the account is paid in full.

3.71.060 - Requests for adjustment of the stormwater utility fee for Tier 2 parcels.

A. The owner of a Tier 2 Parcel, or the owner's authorized agent, may request correction of the Stormwater Utility fee by submitting a written request to the Director of Public Works or their designee on or before the date payment is due. The owner of the Parcel is solely responsible for initiating any review of the amounts of the Stormwater Utility fee. Grounds for correction of the Stormwater Utility fee include:

1. Incorrect classification of the property for purposes of determining the fee;
2. Errors in the square footage of the area of the property;
3. Mathematical errors in calculating the fee to be applied to the property; and
4. Errors in the identification of the owner of a Parcel subject to the fee.

B. The Director of Public Works shall make a determination within thirty days after receipt of the property owner's completed written request for correction of the fee. The owner of a Parcel may appeal the decision to the Village Manager within thirty days of the issuance of a decision by the Director of Public Works. The Village Manager's decision on a request for correction of the fee shall be final.

C. Any owner of a Parcel who submits a request for correction of a fee shall provide all information necessary for the Village to make a determination on the request for correction of the fee. Failure to comply with the provisions of this Section shall be grounds for denial of the request.

D. If an adjustment or correction is approved by the Village, the adjustment will be incorporated into the Stormwater Utility fee calculation for the specified Parcel and will apply to the next regularly generated bill. Under extenuating circumstances, the Village Manager may elect to issue refunds due to the owner in lieu of an adjustment to the utility bill.

Chapter 3.72 - POLICE DEPARTMENT FEES

3.72.010 - Fingerprint fee.

Upon application, the Village Police Department shall provide a fingerprinting service for a fee as set forth in Appendix A of this Code.

3.72.020 - Visa/immigration fee.

Upon application, the Village Police Department shall provide a local records check for visa/immigration matters for a fee as set forth in Appendix A of this Code.

Chapter 3.73 - MUNICIPAL MOTOR FUEL TAX

3.73.010 - Short Title.

The Tax imposed by this Section shall be known as the "Buffalo Grove Motor Fuel Tax" and is imposed in addition to all other motor fuel taxes imposed by the State of Illinois or any other municipal corporation or political subdivision thereof.

3.73.020 - Definitions.

For purposes of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

A. "Motor Fuel". Any volatile and inflammable liquid and gas produced, blended or compounded for the purposes of or which is suitable for operating motor fuel vehicles, as defined herein.

B. "Person". Any individual, firm, trust, estate, partnership, association, corporation, joint venture, joint stock company, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator, legal representative, or other legally recognized entity.

C. "Motor Fuel Retailer or Retail Dealer". Any person who is engaged in the business of selling motor fuel in the Village of Buffalo Grove to a purchaser for the purchaser's use or consumption, and not for resale in any form.

D. "Sale at Retail". Any sale to a person for that person's use or consumption and not for resale to another.

E. "Sale, Retail or Purchase". Any transfer of ownership or title or both, any exchange or any barter, whether conditional or otherwise, in any manner or by any means whatsoever for consideration.

F. "Use". The exercise of any right to, or power over, motor fuel incident to the ownership thereof, including, but not limited to, the receipt of vehicle fuel by any person into a fuel supply tank of a vehicle.

G. "Vehicle". Any machine or device in, upon or by which any person or property is or may be transported or drawn upon a rail, street, road, highway or otherwise upon land, in or upon water. "Vehicle" shall include, but not be limited to, automobiles, trucks, buses, trains, motorcycles, and boats.

3.73.030 - Tax Imposed.

Commencing on January 1, 2020, a tax, in addition to all other taxes, is imposed upon the privilege of purchasing or using motor fuel at retail within the Village, at a rate of two cents per gallon of motor fuel, the ultimate incidence of and liability for payment of the tax shall be upon the purchaser or user of the vehicle fuel. Nothing in this Chapter shall be construed to impose a tax upon the occupation of selling or distributing motor fuel. It shall be a violation of this Chapter for any retail dealer to fail to add this tax to the retail price of motor fuel or to absorb the tax. The tax shall be in addition to any and all other taxes.

3.73.040 - Collection of Tax by Retailer.

The owner and operator of each motor vehicle retailer within the Village shall jointly and severally have the duty to collect and account for said tax by filing a sworn motor fuel tax return with the Village of Buffalo Grove Village Manager or designee for each such licensed premises located in the Village. Said return shall be prepared and submitted on forms prescribed by the Village and shall be filed with the Village by the last day of the month following the month in which such motor fuel was sold. Said return shall also be accompanied by payment to the Village of all taxes imposed by this Article which are due and owing for the period covered in this return. The return shall also be accompanied with a copy of the Illinois Department of Revenue Sales and Use Tax Return (ST-1) for each motor fuel retailer.

3.73.050 - Registration and Maintenance of Books and Records.

The owner and operator of each motor fuel retailer within the Village shall each register with the Village within thirty days after the commencement of such business on forms provided by the Village of Buffalo Grove Village Manager or designee. The owner and operator of each motor fuel retailer shall have the duty to maintain complete and accurate books, records and accounts showing the gross receipts for the sale of motor fuel and the taxes collected from the purchaser thereof, which shall be available in the Village of Buffalo Grove for examination and for audit by the Village upon reasonable notice during customary business hours.

3.73.060 - Late Payment Penalty.

If any tax imposed by this article is not paid over to the Village when due, a late payment penalty equal to five percent of the unpaid tax is added for each month or any portion thereof, that such tax remains unpaid and the total of such late payment penalty shall be paid along with the tax imposed hereby. The Village may bring an action to collect any unpaid tax or penalty.

3.73.070 - Penalty.

In addition to any late payment penalty, any owner and operator of the motor fuel retailer violating any provision of this Chapter upon conviction thereof shall be fined not less than five hundred dollars nor more than one thousand dollars for each such offense. Each failure to collect the tax imposed hereby or each failure to pay such tax over to the Village of Buffalo Grove shall constitute a separate violation thereof.

3.73.080 - Transmittal of Excess Tax Collections.

If any person collects an amount upon a sale not subject to the tax imposed, but which amount is purported to be the collection of said tax, or if a person collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the same to the purchaser who paid the same before filing the return for the period in which such occurred, said person shall account for and pay over those amounts to the Village along with the tax properly collected.

3.73.090 - Enforcement.

Payment and collection of the municipal motor fuel tax and any late payment penalty may be enforced by the Village by action in any court of competent jurisdiction, and failure to collect, account for and pay over said tax and any late payment penalty shall be cause for suspension or revocation of any Village license for such motor fuel facility applicable to the premises thereof, as regulated in Chapter 5.04 of the Municipal Code, all in addition to any other penalty in this Chapter.

Title 3 - REVENUE AND FINANCE

Chapter 3.04 - WAIVER OF FEES

3.04.010 - Authorized.

A. Except as hereinafter set forth in this Chapter and notwithstanding the provisions of any ordinance to the contrary, the Corporate Authorities may, at their discretion, waive any or all fees due from:

1. ~~1.~~ A governmental unit, which would pay such fees from tax moneys;
2. ~~2.~~ A nonprofit organization organized and conducted on a not-for-profit basis with no personal profit inuring to anyone as a result of the operation;
3. ~~3.~~ A charitable organization organized and operated to benefit an indefinite number of the public. The service rendered to those eligible for benefits must also confer some benefit on the public;
4. ~~4.~~ A religious organization which means any church, congregation, society or organization founded for the purpose of religious worship.

B. Notwithstanding the above, the Corporate Authorities authorize the Village Clerk or designee the administrative authority to waive any and all fees due the Village from those organizations identified in subsection A that had previously been granted similar fee waivers. Such administrative waiver shall be conditioned upon a review of any prior application requests to ascertain that all applicable ordinance requirements governing such applications have been met. Such administrative waivers shall not apply to initial applications.

C. The Corporate Authorities may, at their discretion, waive any or all fees due the Village.

Chapter 3.06 - ZONING FEES/RECOVERY OF VILLAGE COSTS

3.06.010 - Payment of fees.

The fees as set forth in this Chapter shall be paid to the Village in conjunction with the processing of any zoning petition or application.

3.06.020 - Filing fees for petitions and variations by the Planning & Zoning Commission.

A. All one and two family dwellings as set forth in ~~Chapter 1.16~~Appendix A of this Code.

B. All multiple family dwellings as set forth in ~~Chapter 1.16~~Appendix A of this Code.

C. All business, office/research and industrial buildings as set forth in ~~Chapter 1.16~~Appendix A of this Code.

D. To appeal a decision of the Building Commissioner as set forth in ~~Chapter 1.16~~Appendix A of this Code.

E. Special uses ~~as set forth~~ in ~~Chapter 1.16~~Residential Districts RE-R7 as set forth in Appendix A of this Code.

E. Special uses in all other districts as set forth in Appendix A of this Code.

F. Planned unit development (PUD) new development or amendment as set forth in ~~Chapter 1.16~~Appendix A of this Code.

G. Rezoning or variation (if not part of a petition for special use or PUD) as set forth in ~~Chapter 1.16~~Appendix A of this Code.

H. Zoning text amendment as set forth in ~~Chapter 1.16~~Appendix A of this Code.

I. Concept/preliminary plan review: pursuant to Section 16.20.020 and as set forth in ~~Chapter 1.16~~Appendix A of this Code.

J. Development Ordinance variation for residential property as set forth in Appendix A of this code.

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J. Engineering review: calculated for each development pursuant to Section 16.20.020 and as set forth in ~~Chapter 1.16~~Appendix A of this Code.

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~~**Editor's note**— Ord. No. 2014-43, § 5, adopted June 16, 2014, amended the title of § 3.06.020 to read as set out herein. Previously § 3.06.020 was titled filing fees for variations by the zoning board of appeals.~~

~~3.06.030 - Filing fees for petitions reviewed by the Planning & Zoning Commission.~~

~~A. Special uses as set forth in Chapter 1.16 of this Code.~~

~~B. Planned unit development (PUD) as set forth in Chapter 1.16 of this Code.~~

~~C. Rezoning or variation (if not part of a petition for special use or PUD) as set forth in Chapter 1.16 of this Code.~~

~~D. Zoning text amendment as set forth in Chapter 1.16 of this Code.~~

~~E. Concept/preliminary plan review: pursuant to development ordinance Section 16.20.020B and as set forth in Chapter 1.16 of this Code.~~

~~F. Engineering review (calculated for each development pursuant to development ordinance Section 16.20.020F).~~

~~G. Development Ordinance variation for residential property as set forth in Chapter 1.16 of this Code.~~

~~**Editor's note**— Ord. No. 2014-43, § 5, adopted June 16, 2014, amended the title of § 3.06.030 to read as set out herein. Previously § 3.06.030 was titled filing fees for petitions reviewed by the plan commission.~~

3.06.040 - Recovery of Village costs.

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A. Established. Except as set forth in Subsection 3.060.040H, every petition filed and processed pursuant to Title 16 or Title 17 of this Code that requires the Village to incur third party costs or expenses, including, without limitation, legal fees incurred by the office of the Village Attorney or any attorney or firm retained by the Village, shall be subject to the requirements set forth in this section. Further, upon the recommendation of the Village Building Commissioner, third party costs or expenses incurred by the Village, pursuant to Title 14 of this Code, shall be subject to the requirements set forth in this section. The recovery of Village costs shall be in addition to any and all other filing fees and other charges established by the Village. For purposes of this section, the word "petition" shall be deemed to include and refer to any and all petitions and applications filed or processed pursuant to Title 14, Title 16 or Title 17.

B. Responsibility for Payment. The owner of the property that is the subject of the petition and, if different, the petitioner, shall be jointly and severally liable for the payment of recoverable costs, and for the establishment of the recoverable cost escrow. By signing the petition, the owner or petitioner shall be deemed to have agreed to pay, and to have consented to payment of recoverable costs, plus any costs of collection, that have not been paid within thirty days following the mailing of a written demand for payment to the owner or petitioner at the address set forth on the petition, including any additional recoverable costs assessed under Subsection 3.060.040(D)(3). Any lien filed pursuant to this subsection may be foreclosed in the manner provided for mortgages or mechanics liens under Illinois law.

C. Recoverable Costs. The recoverable costs incurred by the Village in processing a petition shall include, but not by way of limitation, the following items:

1. ~~1.~~ Publication of notices;
2. ~~2.~~ Court Reporter, including the cost of two transcripts;
3. ~~3.~~ Professional and technical consultant services;
4. ~~4.~~ Village Attorney, or other Village-retained attorney or law firm, consultation, meeting attendance, document preparation, advice and review;
5. ~~5.~~ Copy reproduction;
6. ~~6.~~ Document recordation;
7. ~~7.~~ Mailing costs; and
8. ~~8.~~ Proof of ownership title searches.

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D. Payment of Recoverable Costs and Recoverable Cost Escrow.

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1. ~~1.~~ Initial Payment and Recoverable Cost Escrow. Every petition shall be accompanied by the required filing fee plus an advance estimate in an amount between ~~two~~five hundred ~~fifty~~ dollars and one thousand five hundred dollars of recoverable costs, as determined by Village staff projection of Village costs, to be deposited in the recoverable cost escrow account established by the Village. No interest shall be payable on any funds retained in such escrow account.
2. ~~2.~~ Charges Against Recoverable Cost Escrow. From the date of filing any petition, the Village shall maintain an accurate record of the actual costs of processing the petition. The Village shall, from time to time, draw funds from the recoverable cost escrow account established for the petition to pay such actual costs and shall transfer the funds to the appropriate Village accounts. The Village shall maintain an accurate record of all the drawings from the escrow account.
3. ~~3.~~ Additional Recoverable Cost Escrow Deposits. Should the Village, at any time, determine that the recoverable cost escrow account established in connection with any petition is, or is likely to become, insufficient to pay the actual costs of processing the petition, the Village shall provide notice of the insufficiency to the owner or petitioner and demand an additional deposit to be sufficient to cover current and foreseeable additional costs. If the additional deposit is not provided to the Village within fifteen days of written notice and demand to the owner or petitioner, the Village may suspend or terminate the processing of the petition.
4. ~~4.~~ Final Settlement. As soon as reasonably feasible following final action on a petition, the Village shall prepare a final accounting of the recoverable cost escrow deposits made in connection with the petition and of the actual cost of processing the petition and shall make a final charge of the actual costs against the recoverable cost escrow deposits. A copy of the accounting shall be provided to the owner and the petitioner.
5. ~~5.~~ Insufficient Amounts—Reimbursement. If the amount in the recoverable cost escrow account is insufficient to pay the total actual costs, a written demand for payment of the balance due shall be mailed to the owner and the petitioner. Any remaining funds in the recoverable cost escrow account after payment of the total actual costs due shall be returned to the owner or petitioner, as applicable.

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E. Condition of All Petitions, Approvals and Permits. No petition filed pursuant to Title 14, Title 16 or Title 17 shall be considered complete unless and until all filing fees and deposits due pursuant to this Chapter have been paid. Every approval granted and every permit issued pursuant to Title 14, Title 16 or Title 17 shall, whether or not expressly so conditioned, be deemed to be conditioned upon payment of recoverable costs as required by this section.

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F. Tolling Time Periods. Where Title 14, Title 16 or Title 17 provides that the passage of time without decision or action shall be deemed an approval or a recommendation for approval, time periods shall be tolled during any period of nonpayment of the recoverable costs and deposits due pursuant to this section.

G. Failure to Pay Recoverable Costs. The failure to pay in full when due any recoverable cost or deposit required under this section shall be grounds for refusing to process a petition and for denying or revoking any permit, or approval sought or issued with respect to the land or development to which the unpaid recoverable cost or deposit relates.

H. Exemptions. The provisions of this section shall not apply to any petition filed pursuant to section 3.06.020A of this Code.

Chapter 3.20 - PROCEDURES AND FEES REGARDING APPLICATIONS FOR PROJECT REVENUE BONDS

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3.20.010 - Initiation of application.

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Applications for project revenue bonds shall be made to the Village Manager. Any person, firm or corporation may file an application, as provided in this Chapter, requesting consideration of the issuance of these bonds.

3.20.020 - Application.

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The person, firm or corporation requesting the issuance of project revenue bonds shall develop their application, accompanied by a nonrefundable application fee as established from time to time by the Corporate Authorities of the Village and shall contain the following information.

A. Name, address and telephone number of the applicant. If application is to be developed on behalf of an applicant, the name, address and telephone number of that party along with a brief description of the relationship of such party to the applicant;

B. Street address and legal description of the property where the proposed project will be located;

C. Name and address of any and all legal and beneficial owners of the property where the project is to be located;

D. If the applicant is not the owner of the property where the project is to be located, a statement indicating the interest, if any, the applicant has in the property where the project is to be located. If the applicant is a lessee or contract purchaser of said property, a copy of such lease or contract shall be filed along with the application;

E. A description of the project for which the project bond financing is requested;

F. A resume of the applicant which shall include the following:

1. ~~1.~~ A description of each business in which the applicant is engaged,
2. ~~2.~~ A description of any and all projects in which the applicant has participated which were similar to the project for which project revenue bond financing is requested,
3. ~~3.~~ A statement indicating whether the applicant has ever been involved in a project financed by project revenue bonds and if so, a description of each such project and a statement indicating whether there has ever been a default in any such bonds,
4. ~~4.~~ A statement indicating whether applicant has been a party in any bankruptcy proceedings at any time in the five-year period preceding the date of the filing of the application and if so, a description of such proceedings, including the caption of any lawsuits, and the outcome thereof,

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5. ~~5.~~ A statement indicating whether applicant, within three years preceding the date of application, has been in default or allegedly in default in the payment of any debt instruments on which the applicant is a signatory and if so, a description of such debt instrument and such default,
6. ~~6.~~ If applicant is a corporation, a statement indicating the dates and places of incorporation of such incorporation along with a statement that applicant is either a corporation in good standing in Illinois or that applicant is a registered foreign corporation in Illinois and in good standing,
7. ~~7.~~ If applicant is registered or is required to be registered under the Illinois Assumed Name Act, the date applicant filed under the act, the county within which applicant filed and the assumed name under which the applicant has filed,
8. ~~8.~~ A statement indicating the length of time applicant has been doing business and the length of time applicant has been engaged in projects of the type for which project revenue bond financing is requested,
9. ~~9.~~ If the applicant is a corporation, copies of any and all annual reports and prospectuses issued within five years preceding the date of application for project revenue bonding,
10. ~~10.~~ Certified copies of audited financial statements of the applicant for five years preceding the date of the filing of the application for project revenue bond financing,
11. ~~11.~~ The most current Securities and Exchange Commission 10-K Report of the corporation if it is required under applicable laws to file,
12. ~~12.~~ A list setting forth the caption, if pending, and a brief description of any and all pending or threatened litigation against the applicant which could have an impact on the existence of the applicant or its business or the financial position of applicant. In this regard, applicant shall disclose any pending or threatened litigation which charges applicant or, if applicable, any of its officers or partners with misfeasance, misrepresentation, fraud, a violation of any criminal law, or antitrust violations; and any cases in which judgment has been entered or requested against applicant in an amount in excess of two hundred fifty thousand dollars unless the disclosure of cases in which lesser or greater judgments have been entered or requested is required by the Village Manager,
13. ~~13.~~ Any other data which discloses relevant financial information such as the applicant's bond rating and the like. The Village Manager, upon the advice of staff and/or consultants, may require any additional information from applicant;

G. A statement indicating the zoning classification of the property where the project is to be located along with a statement indicating whether any amendments to the zoning ordinance of the Village or special approvals such as variations or special permits will be required for the project. This statement should include a basic description of the use that the project will be put to;

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H. A site plan for the property where the project is to be located showing any existing structures and the proposed projects;

I. A rendering of the project;

J. A statement indicating the amount of funding requested for the project and a description of the purpose for which the funding will be used;

K. A description of any proposed financing arrangement for the project e.g. Village to own the project and lease to applicant;

L. The name and address of the proposed purchaser of the project revenue bonds proposed to be issued, if known;

M. A proposed memorandum of agreement;

N. A statement of the public purpose to be served by the issuance of project revenue bonds for the project;

O. That any person or corporation requesting the Village to finance any project by the issuance of project revenue bonds shall make a nonrefundable deposit with the application of three thousand dollars to reimburse the Village for its preliminary expenses of investigating the desirability and feasibility of such financing. The deposit shall be distributed by the Village to cover such expenses regardless if such financing is completed; however, the deposit may be repaired as a project cost from the proceeds of any bonds issued to finance the project.

3.20.030 - Procedure.

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The Village Manager shall review an application for project bond financing within fifteen business days of the date it is filed and shall notify the applicant in writing within twenty business days of the date said application is filed whether said application is complete. If it is not complete, the Village Manager shall in said written notice advise the applicant of any additional information which is required. Within ninety days after the filing of a completed application with the Village Manager, the Village Manager shall forward said application to the Corporate Authorities. Before the Village considers the issuance of project bonds, the following reports will be required:

A. A statement from the Village Attorney that he has reviewed all documents pertinent to the application and bond issue. The Village Attorney shall state the amount of any fee he will charge for his services payable by the applicant and to be included as a part of the estimated costs of the bond issue;

B. A statement from the Village's ~~Financial Consultant~~financial advisor or consultant that, based on his study of the information supplied as part of this application and from other available sources, the applicant is a financially sound industry and, that in the event that this industry should be in financial difficulty, the Village should be protected from any financial obligation. The consultant shall also state the amount of any fee he will charge for his services payable by the applicant and to be included as a part of the estimate of cost of the bond issue;

C. A statement from the Village Planner that the project is in compliance with the Village's comprehensive plan and that the proposed project will be an asset to the Village;

D. A statement from the Village's Director of Finance and General Services that suitable arrangements have been made for the payment of all fees due;

E. Statements from any and all additional consultants or Village officials that may be necessary to properly culminate the request for project revenue bond funding. Any additional fees due as part of these additional reviews shall be included as part of the estimate of cost of the bond issue;

F. A statement from the Village Manager that he has reviewed all documents and recommends to the corporate authorities that they authorize the issuance of the proposed funding.

3.20.040 - Consideration by Village Board.

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The Corporate Authorities shall consider each application for project revenue bonds which is presented. Compliance with the procedures set forth in this chapter shall not be construed as obligating the Corporate Authorities to act upon the application favorable. The issuance of such bonds pursuant to this Chapter wholly is at the discretionary judgment of the Corporate Authorities. The Corporate Authorities reserve the right to have the applicant appear before them to explain the proposed development and answer any questions.

3.20.050 - Costs.

In addition to the nonrefundable application fee to be paid by the applicant at the time of filing of the application for project revenue bond financing, applicant shall pay any and all costs, including, but not limited to, attorney's fees, fees of financial consultants, fees of any and all other consultants and any and all other costs of the Village in connection with the review of the applicant's application, negotiations, preparation, and duplication of documents and any and all other work undertaken by the Village relating or pertaining to the applicant's application, including, but not limited to, any and all costs associated with the issuance of project revenue bonds. Applicants shall pay any and all such costs within ten days of receipt of any invoice therefor from the Village.

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3.20.060 - Fees.

In addition to payment of a nonrefundable application fee and any and all costs, as provided in this chapter, applicant shall pay the Village a fee, as established from time to time by the Corporate Authorities, if project revenue bonds are issued for the project at the time such bonds are issued. Such fee shall be considered a project cost related to the financing of the project.

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A. For industrial projects or pollution control facility revenue bonds, the Village shall charge a fee in the amount as set forth in ~~Chapter 1.16~~Appendix A of this Code. This fee may be paid from the proceeds of such bonds or by the participating applicant from other resources in such manner as may be approved by the Corporate Authorities.

B. For multi-family housing project revenue bonds, the Village shall charge a fee as set forth in ~~Chapter 1.16~~Appendix A of this Code. This fee may be paid from the proceeds of such bonds or by the participating applicant from other resources in such manner as may be approved by the Corporate Authorities.

3.20.070 - Validity of bonds.

Failure on the part of the applicant or the Village to comply with the requirements of this Chapter of the Municipal Code shall not affect the validity of any project revenue bonds issued.

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3.20.080 - Definitions.

Whenever used in this Chapter, unless a different meaning clearly appears from the context, the following definitions shall apply in this Chapter:

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A. "Corporate Authorities" shall mean the President and Board of Trustees of the Village of Buffalo Grove then holding office.

B. "Project" means any industrial project or pollution control project or multi-family housing project or a combination thereof located within the Village.

C. "Village" means the Village of Buffalo Grove, Cook and Lake Counties, Illinois.

Chapter 3.24 - AUTHORIZATION FOR THE ISSUANCE OF PROJECT REVENUE BONDS

3.24.010 - Declaration of purpose.

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The Village has enacted this Chapter for the following specific purposes:

A. To provide a financing device that will aid in financing the cost of industrial projects in order to relieve conditions of unemployment and broaden the existing tax base within the Village;

B. To encourage the increase of industrial and commercial development in the Village leading to increased welfare and prosperity of the residents of the Village;

C. To provide a financing device that will aid in financing the cost of pollution control facilities in order to eliminate, abate, or reduce the serious dangers to the public health and welfare of the Village and its inhabitants caused by environmental pollution;

D. To provide a financing device that will aid in financing the cost of multi-family housing projects in order to alleviate the shortage within the Village of decent, safe and sanitary housing, including housing which persons of low and moderate income can afford and thereby improve the public health, safety, and general welfare of the Village and its inhabitants.

3.24.020 - Definitions.

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Unless a different meaning clearly appears from the context:

A. "Village" means the Village of Buffalo Grove, Cook and Lake Counties, Illinois.

B. "Industrial project" includes any capital project, including one or more buildings and other structures, improvements, machinery and equipment whether or not on the same site or sites now existing, or hereafter acquired, suitable for use by any manufacturing, industrial, research, or commercial enterprise, including but not limited to use as a factory, mill, processing plant, assembly plant, packaging plant, fabrication plant, office building, industrial distribution center, warehouse, repair, overhaul or service facility, freight terminal, research facility, test facility, commercial facility, and including also the sites thereof and other rights in land therefor whether improved or unimproved, site preparation and landscaping and all appurtenances and facilities incidental thereto such as utilities, access roads, railroad sidings, truck docking and similar facilities, parking facilities, dockage, wharfage, and other improvements necessary and convenient thereto, and also including any land, buildings, machinery and equipment comprising an addition to, or renovation, rehabilitation or improvement of any existing capital project.

C. "Person" means an individual, partnership, co- partnership, firm, company, corporation (including public utilities), association, joint stock company, trust, estate, political subdivision, state agency, or any other legal entity, or its legal representative, agent or assigns.

D. "Pollution" means any form of environmental pollution including, but not limited to, water pollution, air pollution, land pollution, solid waste pollution, thermal pollution, radiation contamination, or noise pollution as determined by the various standards prescribed by the State of Illinois, the federal government or other governmental entities and including, but not limited to, anything which is considered as pollution or environmental damage in the Environmental Protection Act, compiled as Paragraphs 1001 through 1051, Chapter 1111/2, Ill. Rev. Stats, 1983, and any amendment thereto and substitution therefor.

E. "Pollution control facility" means any land, interest in land, building, structure, facility, system, fixture, improvement, appurtenance, addition, machinery or equipment, or any combination thereof, and all real and personal property deemed necessary therewith, having to do with or the end purpose of which is, reducing, controlling or preventing pollution.

F. "Project" means any industrial project, multi-family housing project or pollution control facility, or any combination thereof.

G. "Project costs" means and includes the sum total of all reasonable or necessary costs incidental to the acquisition, construction, reconstruction, repair, alteration, improvement and extension of a project, including without limitation the cost of feasibility studies, market surveys, and other studies and surveys; costs of required contributions to units of government; real estate taxes through the estimated date of completion of the project; preparation of plans and specifications and other architectural and engineering services; legal, financial consulting, marketing, and other special services; underwriting and financing costs; acquisition, demolition, construction, equipment and site development of new and rehabilitated buildings; rehabilitation, reconstruction, repair or remodeling of existing buildings; and all other necessary and incidental expenses, including an initial debt service reserve together with estimated interest on bonds issued to finance a project to a date six months subsequent to the estimated date of completion of the project, and any costs or expenses which may be financed under the provisions of Section 103(b) of the Internal Revenue Code of 1954 as amended.

H. "Corporate Authorities" means the President and Board of Trustees of the Village.

I. "Multi-family housing project" means a capital project consisting of one or more buildings or structures undertaken to provide residential rental housing, including residential rental housing for persons and families of low or moderate income, and facilities that are functionally related and subordinate to such residential rental housing facilities.

J. "Chapter" means this Chapter 3.24 of the Village Municipal Code.

K. "Holder" or "bondholder" means, with respect to any bond issued under the authority of this Chapter:

1. ~~1.~~ The bearer of any coupon bond or coupon; or
2. ~~2.~~ The registered owner of any fully registered bond.

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3.24.030 - Additional powers.

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In addition to powers which it may now have, the Village has the power under this chapter:

A. To construct, acquire by gift, lease or purchase, reconstruct, improve, better, or extend, or to finance the construction, acquisition, reconstruction, improvement, betterment, or extension, of any project within or without the Village or partially within and partially without the Village, but in no event further than ten miles from the territorial boundaries of the Village, and to acquire by gift, lease or purchase lands or rights in land in connection therewith;

B. To issue its revenue bonds to finance in whole or in part the cost of the acquisition, purchase, construction, reconstruction, improvement, betterment or extension of any project. In determining such cost, the Village may include all estimated project costs. The Village need not acquire or hold title to any project;

C. To rent, lease, or otherwise dispose of any project in such manner that rents or other charges for the use of the project shall be fixed and revised from time to time so as to produce income and revenues in amounts sufficient, or to loan the proceeds of its bonds upon repayment terms sufficient, to provide for the prompt payment of interest upon all bonds issued under this chapter and to create a sinking fund to pay the principal of such bonds when due, and to provide for the operation and maintenance of such project and for an adequate depreciation account in connection therewith if such account is deemed necessary by the Corporate Authorities;

D. To pledge to the punctual payment of bonds authorized under this Chapter and redemption premium, if any, and interest thereon the income and revenues to be received from such project (including improvements, betterments or extensions thereto thereafter constructed or acquired) sufficient to pay such bonds and interest as they become due and to create and maintain reasonable reserves therefor;

E. To mortgage or grant a security interest in any project in favor of the holder or holders of bonds issued therefor or a trustee for such holders;

F. To enter into a loan agreement and accept a note or mortgage, or both, as security for payment of the proceeds of the bonds and to pledge said note or mortgage, or both, for the benefit of the holder or holders of the bonds;

G. To sell and convey such project, including without limitation the sale and conveyance thereof subject to a mortgage or security interest as provided in this Chapter, for such price and at such time as the Corporate Authorities may determine. However, no sale or conveyance of any project shall ever be made in such manner as to impair the rights or interests of the holder or holders of bonds issued for the construction, purchase, improvement or extension of such project;

H. To issue its bonds to refund in whole or in part, bonds theretofore issued by the Village under authority of this Chapter.

3.24.040 - Exercise of powers—Bonds.

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A. The financing, construction, acquisition, reconstruction, improvement, betterment, or extension of any project may be authorized under this Chapter, and bonds may be authorized to be issued under this Chapter to provide funds for such purpose or purposes or for the refunding of bonds theretofore issued under this Chapter, by an ordinance or resolution passed by a vote of a majority of the Corporate Authorities then holding office, which ordinance or resolution shall take effect immediately upon adoption.

B. Bonds issued under this Chapter shall bear interest at such rate or rates, payable at such times, may be in one or more series, may bear such date or dates, may mature at such time or times not exceeding forty years from their respective dates, may be payable in such medium of payment at such place or places, may carry such registration privileges, may be subject to such terms of redemption, may be executed in such manner, may contain such terms, covenants and conditions, and may be in such form, as such ordinance or resolution may provide or as may be subsequently determined by the Corporate Authorities before the bonds are issued. Bonds may be sold at public or private sale in such manner and upon such terms as may be deemed advisable by the Corporate Authorities. Pending the preparation of definitive bonds, interim receipts or certificates in such form and with such provisions as the Corporate Authorities may determine may be issued to the purchaser of bonds sold pursuant to this Chapter.

3.24.050 - Covenants in bonds.

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A. Any ordinance or resolution authorizing the issuance of bonds under this Chapter may contain covenants as to any one or more of the following:

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1. ~~1.~~ The use and disposition of the income and revenues from the project for which the bonds are to be issued, including the creation and maintenance of reserves;
2. ~~2.~~ The issuance of other or additional bonds payable from the income and revenues from such project;
3. ~~3.~~ The maintenance and repair of such project;
4. ~~4.~~ The insurance to be maintained on such project and the use and disposition of insurance moneys;
5. ~~5.~~ The appointment of any bank or trust company within or outside the State of Illinois, having the necessary trust powers, as trustee for the benefit of the bankholders, paying agent, and bond registrar;
6. ~~6.~~ The investment of any funds held by such trustee;
7. ~~7.~~ The terms and conditions upon which the holders of the bonds or any portion thereof or any trustees therefor, are entitled to the appointment of a receiver; and
8. ~~8.~~ Such additional terms as the Corporate Authorities shall deem necessary and proper.

B. Any ordinance or resolution authorizing the issuance of bonds under this Chapter may provide that the principal of, redemption premium, if any, and interest on any bonds issued under this Chapter shall be secured by a mortgage or deed of trust covering the project for which the bonds are issued the lien of which may extend to any improvements or extensions thereafter made. Such mortgage or deed of trust may contain such covenants and agreements to safeguard properly the bonds as may be provided for in the ordinance or resolution authorizing such bonds and shall be executed in such manner as may be provided for in such ordinance or resolution. The provisions of this Chapter and any such ordinance or resolution and any such mortgage or deed of trust shall constitute a contract with the holder or holders of the bonds and shall continue in effect until the principal of, interest on, and the redemption premiums, if any, on the bonds so issued have been fully paid, and the Village may in any such ordinance or resolution agree that the duties of the Village and its Corporate Authorities and officers under this Chapter and any such ordinance or resolution and any such mortgage or deed of trust shall be enforceable by any bondholder by mandamus, foreclosure of any such mortgage or deed of trust or other appropriate suit, action or proceedings in any court of competent jurisdiction; provided, that the ordinance or resolution or any mortgage or deed of trust under which the bonds are issued may provide that all such remedies and rights to enforcement may be vested in a trustee for the benefit of all the bondholders, which trustee shall be subject to the control of a majority of the holders or owners of any outstanding bonds.

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3.24.060 - Signatures of officers on bonds—Validity of bonds.

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Bonds shall bear the signatures of such officers of the Village as may be designated in the ordinance or resolution authorizing such bonds, and such signatures shall be the valid and binding signatures of the respective officers of the Village notwithstanding that before the delivery thereof and payment therefor any and all of the persons whose signatures appear thereon have ceased to be officers of the Village. The validity of any bonds shall not be dependent upon nor affected by the validity of the proceedings relating to the acquisition, purchase, construction, reconstruction, improvement, equipping, betterment or extension of the project for which the bonds are issued. The ordinance or resolution authorizing any bonds may provide that the bonds shall contain a recital that they are issued pursuant to this Chapter, and that no officer or agent of the Village shall question or contest any such recital.

3.24.070 - Lien of bonds.

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All bonds issued under this Chapter shall have a lien upon the revenues and receipts derived from the project for which the bonds have been issued, and the Corporate Authorities may provide in the ordinance or resolution authorizing such bonds for the issuance of additional bonds to be equally and ratably secured by such lien upon such income and revenues or may provide that the lien upon such income and revenues of such additional bonds is subordinate.

3.24.080 - Liability for bonds.

Bonds issued under and pursuant to this Chapter shall not be general obligations of the Village, the State of Illinois or any political subdivision thereof but shall be limited obligations payable solely out of the income and revenues derived from the project with respect to which such bonds are issued. No holder of any bonds issued under this Chapter shall have the right to compel any exercise of taxing power of the Village, the State of Illinois or any political subdivision thereof to pay the bonds or the interest or premium, if any, thereon, and the bonds shall not constitute an indebtedness of the Village, the State of Illinois or any political subdivision thereof or a loan of credit thereof within the meaning of any constitutional or statutory provision. It shall be plainly stated on the face of each bond that it has been issued under the provisions of this Chapter and that it does not constitute an indebtedness of the Village, the State of Illinois or any political subdivision thereof or a loan of credit thereof within the meaning of any constitutional or statutory provisions.

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3.24.090 - Investment of funds.

A. Funds held by the Village pursuant to this Chapter may, to the extent not inconsistent with the laws of the State of Illinois, be invested in:

1. ~~1.~~ Bonds, notes, certificates or indebtedness, treasury bills or other securities constituting direct obligations of or obligations guaranteed by the United States of America;
2. ~~2.~~ Certificates of deposit or time deposits constituting direct obligations of any "bank" as defined by the Illinois Banking Act, as heretofore and hereafter amended; provided, however, that investments under this subsection (A)(2) may be made only in those certificates of deposit or time deposits issued by banks which are insured by the Federal Deposit Insurance Corporation, if then in existence;
3. ~~3.~~ Short term discount obligations of the Federal National Mortgage Association; and
4. ~~4.~~ Any other debt obligation or obligations issued by any corporation or corporations organized under the laws of the United States or any state of the United States, provided that each of the investments under this subsection (A)(4) shall be expressly authorized by the Corporate Authorities stating with particularity the amount of such investment and the issuer of such debt obligation, and expressly finding in each case that such investment will not involve any undue risk or loss of funds derived from the general revenues of the Village. Any such securities may be purchased at the offering or market price thereof at the time of such purchase.

B. The investment of funds authorized in subsection A may be made on behalf of the Village by the Village's Director of Finance, without further authorization, or such other person, firm or corporation as may be authorized in a lease, indenture, purchase contract or other contract authorized by the Corporate Authorities; provided such other person, firm or corporation agrees in writing to bear the risk of any loss that may occur as a result of such investment of funds; and further provided that the Corporate Authorities expressly find that such authorization will not involve any undue risk or loss of funds derived from the general revenue of the Village.

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3.24.100 - Rentals from projects.

The Corporate Authorities shall prescribe and collect rentals and charges for each project and shall revise such rentals and charges from time to time whenever necessary so that the income and revenues to be derived from such rentals and charges are always sufficient to pay when due all bonds and interest thereon for the payment of which such revenues are pledged, including reserves therefor, and to provide for all expenses of operation, including maintenance charges and depreciation charges, if any, of such project.

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3.24.110 - Exemption from construction and building requirements for public buildings.

The acquisition and construction of projects shall not be subject to any requirements relating to public buildings, structures, grounds, works or improvements imposed by the Illinois Revised Statutes or any other similar requirements which may be lawfully waived by this Chapter, and any requirement of competitive bidding or restriction imposed on the procedure for award of contracts for such purpose or the lease, sale or other disposition of property of the Village is not applicable to any action taken under authority of this Chapter.

3.24.120 - Powers conferred as additional and supplemental—Limitations imposed—Effect.

The powers conferred by this chapter are in addition and supplemental to, and the limitations imposed by this Chapter shall not limit any powers the Village may have by any law or any other part of the Village Municipal Code or any other ordinance of the Village. Projects may be acquired, purchased, constructed, reconstructed, improved, bettered, equipped, extended and financed, and bonds may be issued under this Chapter for such purposes, notwithstanding that any law or any other ordinance may provide for the acquisition, purchase, construction, reconstruction, improvement, equipping, betterment, extension and financing of a like project, or the issuance of bonds for like purposes, and without regard to the requirements, restrictions, limitations or other provisions contained in any law or any other ordinance.

3.24.130 - Severability clause.

The provisions of this Chapter are severable and if any of its provisions or any sentence, clause or paragraph shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any of the remaining provisions.

Chapter 3.28 - HOTEL AND MOTEL TAX

3.28.010 - Definitions.

The terms "hotel" and "motel" within the meaning of this Chapter, include every building or structure kept, used, maintained, advertised and held out to the public to be a place where lodging or lodging and food, suites or other accommodations are offered for hire or rent to guests, in which ten or more rooms, suites, or other accommodations are used for the lodging or lodging and food for such guests.

3.28.020 - License required.

No person shall conduct, keep, manage or operate, or cause to be conducted, kept, managed or operated, either a hotel or motel without having first obtained a business license as required by this Code.

3.28.030 - Tax imposed.

A tax is levied and imposed upon the use and privilege of renting, leasing and letting of rooms in a hotel or motel in the Village at a rate of six percent of the gross rental receipts from such a rental, leasing or letting. The ultimate incidence of and liability for payment of said tax shall be borne by the user, lessee, or tenant of such rooms. The tax herein levied by this Chapter shall be in addition to any or all other taxes.

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3.28.040 - Payment and collection.

The owner and operator of each hotel or motel and the person to whom the license to operate such hotel or motel shall have been issued by the Village, shall bear, jointly and severally, the duty to collect the tax from each user, lessee or tenant of rooms in such hotel or motel. Every person required to collect the tax levied by this Chapter shall secure the tax from user, lessee or tenant of a room or rooms at the time that he/she collects the price, charge or rent to which it applies. The amount due under the tax levied by this Chapter shall be stated separately upon the invoice receipt or other statement of the gross rental receipts due.

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3.28.050 - Administration.

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A. The Village Manager or the Village Manager's designee is designated the administration and enforcement officer of the tax imposed on behalf of the Village. It shall be the responsibility of the Village Manager or designee to collect all amounts due the Village from the owners, operators and licensee's of hotels and motels within the Village.

B. A sworn and certified monthly hotel and motel occupancy tax return shall be filed by each owner, operator or licensee of each hotel and motel in the Village with the Village Manager or designee, on forms prescribed by the Village Manager, showing all receipts from each renting, leasing or letting of rooms during the preceding month. The dates upon which the monthly returns are to be filed shall be provided by rules and regulations promulgated by the Village Manager or designee.

C. Each return shall be accompanied by payment to the Village of all taxes due and owing for the month covered by the return; provided, however, that the person making such return may retain an amount of money equal to three percent of the tax due as compensation for services rendered the Village in the collection and payment of such tax.

D. The Village Manager, or designee, may enter the premises of any hotel or motel for the purposes of inspection and examination of its books and records for the proper administration of this Chapter, and for the enforcement of collection of the tax imposed. It is unlawful for any person to prevent, hinder or interfere with the Village Manager or designee in the discharge of the Village Manager's duties under this Chapter.

3.28.060 - Enforcement.

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A. Whenever any person shall fail to pay any tax provided in this Chapter, or when any owner, operator or licensee of a hotel or motel in the Village shall fail to collect the tax imposed from any person who has the ultimate liability for payment of the same, the Village Attorney, shall, upon the request of the Village Manager or designee, bring or cause to be brought an action to enforce the payment of such tax on behalf of the Village in any court of competent jurisdiction.

B. The Village Manager shall find, after a hearing held by or for the Village Manager, that any hotel or motel owner, operator or licensee has wilfully evaded a responsibility to collect the tax imposed by this Chapter, the Village Manager may suspend all Village licenses held by such tax evader for a period not to exceed ten days. The person shall have an opportunity to be heard at a hearing, to be held not less than five days after notice of the time and place thereof, addressed to such person sent by certified mail, return receipt requested, at such person's last known place of business.

C. Any suspension, revocation or conviction resulting from such hearing shall not relieve or discharge any civil liability for nonpayment of the tax due.

D. All Village licenses may be revoked by the Village President, after notice and hearing, if any violation by the owner, operator or licensee of the provisions of this Chapter are not remitted to the Village in a timely manner as set forth in the hearing held for the enforcement of the provisions of this Chapter.

3.28.070 - Interest and penalties.

In the event of failure by any hotel or motel owner, operator or licensee to collect and pay to the Village the tax required under this Chapter within thirty days after the same shall be due, interest shall accrue and accumulate and be due upon such tax at a rate of one percent per month. In addition, a penalty of ten percent of the tax and interest due shall be assessed and collected against any hotel or motel owner, operator or licensee who shall fail to collect and remit the tax imposed by this Chapter.

3.28.080 - Disposition of tax proceeds.

All proceeds resulting from the imposition of the tax under this Chapter, including interest and penalties, shall be paid into the treasury of the Village and shall be credited to and deposited in the corporate fund of the Village.

3.28.090 - Exemption.

The tax imposed under this Chapter shall not apply to the renting, leasing or letting of accommodations in a hotel or motel to permanent residents. For purposes of this Chapter, a permanent resident means any person who occupies, or has the right to occupy, any room or rooms in a hotel or motel for at least thirty consecutive days. If a hotel or motel provides accommodations for both permanent residents and other guests, the rental obtained from permanent residents shall not be included in the computation of the tax due.

3.28.100 - Violation—Penalty.

Any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with or resisting or opposing the enforcement of any provision of this Chapter, except when otherwise specifically provided, shall be punished as provided in Chapter 1.08 of this Code.

Chapter 3.32 - FOREIGN FIRE INSURANCE TAX

3.32.010 - Compliance.

It is unlawful for any corporation or association, not incorporated under the laws of the State of Illinois, to engage in the Village in effecting fire insurance, or to transact any business of fire insurance in the Village, by not fully complying with any of the requirements of this Chapter, 65 ILCS 5/11-10-1 et seq., and until such requirements shall have been fully complied with; but this provision shall not relieve any company, corporation or association from the payment of any risk that may be undertaken in violation of this Chapter.

3.32.020 - Payment of tax.

Any such corporation, company or association not incorporated under the laws of the State of Illinois, which is engaged in the Village in effecting fire insurance, shall pay the Village Treasurer or designee, for the maintenance, use and benefit of the Fire Department of the Village, a sum of money equal in amount to two percent annually of the gross receipts received as premiums upon fire insurance policies by any and all agents of such corporation, company or association, during the year ending on the first day of July in each year, for any insurance effected, or agreed to be effected on property located in the Village, by or with such corporation, company or association during such year.

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3.32.030 - Verified accounting.

Every person acting in the Village as agent, for or on behalf of any such corporation, company or association, shall, on or before the fifteenth day of July of each and every year, render the Village Clerk or designee a full, true and just account verified by oath, of all premiums upon fire insurance policies which, during the year ending the first day of July preceding such report, shall have been received by him/her, or by some other person for him/her, in his/her behalf of any such corporation, company or association on property located in the Village. Such agent shall also at the time of rendering the aforesaid report, pay to the Village Treasurer or designee the sum of money for which company, corporation or association, represented by him/her is chargeable, by virtue of the provisions of this Chapter.

3.32.040 - Enforcement.

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The sum of money for which such company, corporation or association is so chargeable may be recovered of it, or its agents or agent, by an action in the name of and for the use of the Village. Nothing in this section shall be held to exempt any person, corporation, company or association from indictment and conviction under the provisions of an act entitled "An Act to enable cities, towns and villages, organized under any general or special law, to levy and collect a tax or license fee from foreign insurance companies for the benefit of organized fire departments."

3.32.050 - Insurance agents.

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No insurance agent in the Village shall have any insurance business or dealings with any company, corporation or association not incorporated under the laws of this state, which shall be in default for not reporting or making payments as hereinbefore provided, until it shall have complied with all the requirements of this Chapter.

3.32.060 - Foreign Fire Insurance Board created.

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A. There is established a Foreign Fire Insurance Board. The Foreign Fire Insurance Board shall consist of seven trustees; the Fire Chief, who shall hold office by virtue of rank, and six members, who shall be elected at large by the sworn members of the Fire Department. If there is an insufficient number of candidates to fill all positions, the number of Foreign Fire Insurance Board members may be reduced, but not to fewer than three trustees.

B. Annually, the following officers shall be elected to the Foreign Fire Insurance Board: Chairperson, Assistant Chairperson, Treasurer and Secretary.

3.32.070 - Meetings.

The Foreign Fire Insurance Board shall, in accordance with the Open Meetings Act, establish a regular time and place for its meetings.

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3.32.080 - Appropriation.

All money paid to the Village Treasurer as provided for in 65 ILCS 5/11-10-1 shall be set apart and shall be appropriated annually by the Village for payment to the treasurer of the Foreign Fire Insurance Board.

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3.32.090 - Powers and duties.

A. The Foreign Fire Insurance Board shall have the power to approve the expenditure of moneys for the maintenance, use and benefit of the department.

B. The Foreign Fire Insurance Board may adopt rules and regulations for (i) governing the Foreign Fire Insurance Board; (ii) the management of the funds to be appropriated to the Foreign Fire Insurance Board; and (iii) providing for the election of officers.

C. The Foreign Fire Insurance Board shall develop and maintain a listing of those items that the Board believes are appropriate expenditures to be made for the maintenance, use and benefit of the department.

D. As part of the annual municipal audit, the fiscal affairs of the Foreign Fire Insurance Board shall be audited to verify that any funds received have been expended by the Foreign Fire Insurance Board only for the maintenance use and benefit of the department.

3.32.100 - Violation—Penalty.

Any person, firm or corporation violating any of the provisions of this Chapter shall be punished as provided in Chapter 1.08.

Chapter 3.34 - MUNICIPAL CANNABIS RETAILER'S OCCUPATION TAX

3.34.010 - Tax imposed; rate.

A. A tax is hereby imposed upon all persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act, at retail in the Village at the rate of three percent of the gross receipts from these sales made in the course of that business.

B. The imposition of this tax is in accordance with the provisions of Section 8-11-22, of the Illinois Municipal Code (65 ILCS 5/8-11-22).

3.34.020 - Collection of tax by retailers.

A. The tax imposed by this Ordinance [Chapter] shall be remitted by such retailer to the Illinois Department of Revenue (Department). Any tax required to be collected pursuant to or as authorized by this Ordinance and any such tax collected by such retailer and required to be remitted to the Department shall constitute a debt owed by the retailer to the State. Retailers may reimburse themselves for their seller's tax liability hereunder by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with any State tax that sellers are required to collect.
B. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department. The Department shall have full power to administer and enforce the provisions of this article.

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Chapter 3.36 - EMERGENCY MEDICAL SERVICE AND TRANSPORTATION FEE

3.36.010 - Purpose.

An emergency medical service and transportation fee is established for the purpose of defraying a portion of the costs involved with the care and transportation of nonresidents and residents of the Village by a Buffalo Grove Fire Department ambulance.

3.36.020 - Definitions.

For the purpose of this Chapter, the following definitions shall apply:

"Advanced life support level 1 (ALS1)" means the provision of advanced life support level 1 services where medically necessary emergency medical service is provided to a patient providing one or more advanced life support interventions. An advanced life support (ALS) assessment is performed by an ALS paramedic or EMT-Intermediate and results in the determination that the patient's condition requires an ALS level of care. An "ALS intervention" is defined as a procedure beyond the scope of an EMT-Basic as defined in the National EMS Education and Practice Blueprint.

B. "Advanced life support level 2 (ALS2)" means the provision of advanced life support level 2 (ALS2) services where medically necessary emergency medical service is provided to a patient administering at least three different medications ~~and~~or the administering of one or more of the following ALS procedures:

1. ~~1.~~ Manual defibrillation/cardioversion;
2. ~~2.~~ Endotracheal intubation;
3. ~~3.~~ Central venous line;
4. ~~4.~~ Cardiac pacing;
5. ~~5.~~ Chest decompressions;
6. ~~6.~~ Surgical airway;
7. ~~7.~~ Intraosseous line.

C. "Basic life support (BLS)" means the provision of basic life support services as defined by the National Emergency Medical Services (EMS) Education and Practice Blueprint for Emergency Medical Technician—Basic (EMT Basic~~), including the establishment of a peripheral intravenous (IV) line.~~).

D. "Nonresident" means any person not residing within the corporate limits of the Village who requires transportation of any type, whether knowingly or unknowingly, by a Buffalo Grove Fire Department ambulance.

E. "Resident" means any person residing within the corporate limits of the Village who requires transportation of any type, whether knowingly or unknowingly, by a Buffalo Grove Fire Department ambulance.

3.36.030 - Fee established.

Fees as set forth in ~~Chapter 1.16~~Appendix A of this Code shall be charged to any nonresident or resident who utilizes the emergency medical service and transportation services of the Buffalo Grove Fire Department.

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3.36.040 - Collection.

The Director of Finance of the Village shall cause a bill to be issued and sent for the emergency medical service and transportation fee. Interest shall accumulate and be due upon such fee at the rate of one percent per month commencing as of the thirtieth day following the mailing of the bill. All fees collected in conformance with this Chapter shall be deposited in the general fund of the Village or other fund for the purpose of providing funds for future replacement of life-safety vehicles or equipment as may be determined by the Corporate Authorities of the Village.

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Chapter 3.38 - SPECIALIZED EMERGENCY RESPONSE AND RECOVERY FEE

3.38.010 - Purpose.

The Village hereby establishes cost mitigation rates for the deployment of certain emergency services by the Fire Department of the Village for services provided and or rendered. including the provision of personnel, supplies and equipment to the scene of motor vehicle incidents and other emergency incidents as set forth in this Chapter, which are based on the actual costs of the services and those costs that are usual, customary and reasonable.

Commented [TG1]: The existing Specialized Eme Response and Recovery Fee structure has proven t overly complex, unwieldy, and ultimately, unusable proposed changes to section 3.38 would simplify ar cost recovery to individuals or commercial entities responsible for causing hazardous materials and dr driving incidents.

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3.38.020 - Definitions.

For the purpose of this Chapter, the following definitions shall apply:

~~*Motor vehicle incidents:*~~

~~"Level 1" means this level is the provision of hazardous materials assessment, scene stabilization and basic response services.~~

~~"Level 2" means this level includes provision of Level 1 services, as well as clean up and material used for hazardous fluid clean-up and disposal. Billing at this level will occur if the Fire Department of the Village must clean up any gasoline or other automotive fluids that are spilled as a result of the accident or incident.~~

~~"Level 3" means this level relates to the extinguishment of a car fire, provision of scene safety, fire suppression, breathing air, rescue tools, hand tools, hose, tip use, foam, exposure protection, and clean-up of gasoline or other automotive fluids that are spilled as a result of the accident or incident.~~

~~"Level 4" means this level includes provision of Levels 1 and 2 services, as well as the use of extrication tools (heavy rescue tools, ropes, airbags, cribbing, etc.). Billing at this level will occur if the Fire Department of the Village is required to free or remove anyone from the vehicle(s) using any powered equipment. Billing at this level will not occur if the person to be extricated is unconscious or unable to move and the Fire Department is able to open a door to the vehicle to access and safely remove the person.~~

~~"Level 5" means this level includes provision of Levels 1, 2 and 4 services as well as Aeromedical Response Coordination (multi-engine company response, mutual aid, and helicopter). Billing will occur at this level any time a helicopter is utilized to transport the patient(s).~~

~~"Level 6—Itemized response" means in the case of an unusual incident, the Fire Department of the Village may bill each incident as an independent incident with actual costs and or customary mitigation rates using itemized rates deemed usual, customary and reasonable. Such incidents will be billed using itemized amounts for apparatus and personnel, plus products and equipment used.~~

~~*Hazardous materials incidents:*~~

~~"Level 1—Basic response" means this level is the provision of basic response services including engine response, first responder assignment, perimeter establishment, evacuations, set-up and command.~~

~~"Level 2—Intermediate response" means this level includes provision of Level 1 services as well as hazmat certified team and appropriate equipment, Level A or B suit donning, breathing air, detection equipment and set-up and removal or decontamination center as necessary.~~

~~"Level 3—Advanced response" means this level includes provision of Levels 1 and 2 services as well as robot deployment, recovery and identification or material, disposal and environmental cleanup. This level also includes any disposal rates for contaminated equipment and material used at scene.~~

~~*Pipeline incidents/power line incidents* (includes, but not limited to: gas, sewer, septic to sewer, and water pipelines):~~

~~"Level 1—Basic response" means this level is the provision of basic response services including engine response, first responder assignment, perimeter establishment, evacuations, first responder set-up and command. This level also includes inspection without damage or breakage.~~

~~"Level 2—Intermediate response" means this level includes provision of Level 1 services as well as hazmat certified team and appropriate equipment, Level A or B suit donning, breathing air, detection equipment, and the supervision and or assisting of pipeline repair.~~

~~"Level 3—Advanced response" means this level includes provision of Levels 1 and 2 services as well as supervision and or assisting of intermediate to major pipeline damage, set-up and removal of decontamination center, detection, recovery and identification of material, disposal and environmental cleanup.~~

~~*Fire investigation:*~~

~~"Fire investigation team" means fire investigation services include scene safety, investigation, source identification, K-9/Arson Dog Unit, identification equipment, mobile detection equipment and fire report. The claim begins when the fire investigator or investigation team responds to the incident and is billed for logged time only.~~

~~*Water incidents* (billed to non-residents only):~~

~~"Level 1—Basic response" means this level is the provision of basic response services including engine response, first responder assignment, perimeter establishment, evacuations, first responder set-up and command, scene safety and investigation (including possible patient contact and hazard control).~~

~~"Level 2—Intermediate response" means this level is the provision of Level 1 services as well as clean-up and material used (sorbents), minor hazardous clean-up and disposal. Billing will occur at this level if the fire department of the Village must cleanup small amounts of gasoline or other fluids that are spilled as result of the incident.~~

~~"Level 3—Advanced response" means this level is the provision of Levels 1 and 2 services as well as MABAS (Mutual Aid Box Alarm System) or LMCSRT (Lake and McHenry County Specialized Rescue Teams) activation, donning breathing apparatus, detection equipment, set up and removal of decontamination center, recovery and identification of material, and disposal and environment clean up. This level also includes any disposal rates of contaminated equipment and material used at scene.~~

~~*Special rescue:*~~

~~"Itemized response" means each incident will be billed in accordance with actual costs and/or customary mitigation rates using itemized rates deemed usual, customary and reasonable, subject to the minimum amounts set forth above. Such incidents will be billed using itemized amounts for each apparatus and each trained rescue person per hour, plus rescue products and equipment used.~~

~~"Nonresident" means any person not residing within the corporate limits of the Village who requires emergency services of any type, whether knowingly or unknowingly, by the Buffalo Grove Fire Department.~~

~~"Resident" means any person residing within the corporate limits of the Village who requires emergency services of any type, whether knowingly or unknowingly, by the Buffalo Grove Fire Department.~~

~~3.38.030 - Fee established.~~

~~Fees as set forth in Chapter 1.16 of this Code shall be charged to any nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department.~~

~~3.38.035 - Implementation and procedures.~~

~~The mitigation rates above are flat fees, except for itemized responses, and have been determined to be usual, customary and reasonable for the incident responses listed. The mitigation rates were determined by itemizing costs for a typical incident (from the time a fire apparatus leaves the station until it returns to the station) and are based on the actual costs, using amortized schedules for apparatus (including useful life, equipment, repairs, and maintenance) and labor rates (based upon an average department's "actual personnel expense," and not just a firefighter's base wage). The actual personnel expense includes, but not by way of limitation, costs such as wages, retirement benefits, workers' compensation, and insurance. When a claim is submitted, it will be itemized and based on the actual services provided in accordance with the above rates.~~

~~The mitigation rates shall represent an additional cost of the claim for damages of the vehicles, property and/or injuries, and shall be filed with the insurance carrier of the owner of the titled vehicle, owner of the property, or the responsible party or parties. In certain circumstances the responsible party will be billed directly.~~

~~Responses involving intoxicated drivers, hazmat clean-up, intentional or negligent acts, or any act that violates any local, state or federal law or regulation, may be subject to all applicable mitigation rates regardless of residency.~~

"Expenses to the Village" means all costs and expenses of the Village incurred in the response to and clean up or abatement of hazardous material releases or the extinguishing of a fire involving hazardous materials including but not limited to the following: actual labor costs of Village personnel involved in the clean up or abatement of a hazardous material incident including workers' compensation benefits, fringe benefit and administrative overhead or any other medical expenses, immediate or long term, of personnel exposed to the hazardous material, cost of equipment operation, maintenance, repair or replacement; all costs of material directly ordered by the Village involving hazardous material abatement; the cost of any labor and materials expended through the retention of other parties or entities to assist in the clean up and abatement, repair, mitigation or remediation of a hazardous material incident or response thereto including costs incurred by other municipalities or agencies who respond to the hazardous materials incidents through mutual aid and automatic aid agreements.

"Hazardous Materials Incident" means the leakage, release, seepage or emission of any substance or material, which, due to its form, concentration, quantity, location or other characteristics is determined by the Fire Chief or his duly authorized representative, based upon a reasonable degree of scientific certainty, to pose an unreasonable and inordinate risk to the life, health or safety of persons or property or to the ecological balance of the environment. This includes but is not limited to, explosives, reactive, flammable and combustible liquids, compressed gases, flammable and water reactive solids, oxidizers and peroxides, poisons, radioactive materials, corrosives, wastes or otherwise regulated materials, or any substance determined to be dangerous, hazardous or toxic under any Federal or State law, statute or regulation.

3.38.030 - Hazardous Material Responses Cost Reimbursement.

The person in immediate control or possession of hazardous materials at a hazardous materials incident, shall be responsible for reimbursement to the Village for all "expenses", as defined herein, incurred by the Village, including the response to and handling or cleanup of any hazardous materials. In addition there shall be joint and several liability and responsibility for reimbursement to the Village, including but not limited to, the person or companies in immediate control of the hazardous materials, the shipper, the manufacturer, the distributor, the transporter of the materials involved, or such other third parties who have caused or contributed to the release of said hazardous materials. The fault of the entity in immediate control or possession shall not be an issue in the attachment of this liability or responsibility. For the purpose of this Section, the "repair" shall mean, without exception, the return of the property to the condition that existed immediately prior to the incident.

3.38.035 - Driving Under the Influence Cost Reimbursement.

Every person found guilty, including an order of supervision or probation, of Driving Under the Influence, who proximately causes any incident resulting in an appropriate fire department emergency response, shall make restitution pursuant to the fees in Appendix A of this Code to the Village for the Village's costs of that emergency response.

3.38.040 - Collection.

The Director of Finance of the Village shall cause a bill to be issued and sent for the emergency service. Interest shall accumulate and be due upon such fee at the rate of one percent per month commencing as of the thirtieth day following the mailing of the bill. All fees collected in conformance with this Chapter shall be deposited in the general fund of the Village or other fund for the purpose of providing funds for future replacement of life-safety vehicles or equipment as may be determined by the Corporate Authorities of the Village.

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Chapter 3.40 - HOME RULE MUNICIPAL RETAILERS AND SERVICE OCCUPATION TAX

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3.40.010 - Imposition.

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A tax is imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of the State of Illinois, at retail in the Village of Buffalo Grove at a rate of one percent of the gross receipts from such sales made in the course of such business while this Chapter is in effect; and a tax is imposed upon all persons engaged in the Village of Buffalo Grove in the business of making sales of service, at the rate of one percent of the selling price of all tangible personal property transferred by such serviceman as an incident to the sale of service. Such "Home Rule Municipal Retailers' Occupation Tax" and the "Home Rule Municipal Service Occupation Tax" shall not be applicable to the sales of tangible personal property exempt from such tax as identified in Sections 5/8-11-1 and 5/8-11-5 of the Illinois Municipal Code.

The imposition of these home rule taxes are in accordance with the provisions of Sections 5/8-11-1 and 5/8-11-5 of the Illinois Municipal Code (65 ILCS), as amended.

3.40.020 - Penalties.

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The taxes imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Chapter.

Chapter 3.44 - REAL ESTATE TRANSFER TAX

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3.44.010 - Definitions.

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A. "Beneficial interest" means any interest, regardless of how small or minimal such interest may be, in a land trust held by a trustee for the beneficiaries of such land trust.

B. "Deed" means all documents transferring or reflecting the transfer of legal title, equitable title, or both legal and equitable title to real property, or the beneficial interest in a land trust. Delivery of any deed shall be deemed to have occurred when the transferee or purchaser, or ~~his or her~~their representative or agent, receives possession of a valid assignment of a beneficial interest.

C. "Person" means any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the state, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise, and the United States or any instrumentality thereof. Whenever the term "person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.

D. "Recordation" means the recording of deeds with the office of the recorder of deeds or the registration of deeds with the registrar of title, either Cook or Lake County, Illinois.

E. "Value" means the amount of the full actual consideration for any transfer covered hereunder, including the amount of any mortgage or other lien to which the sale is subject or the amount of any mortgage or other lien, assumed by the grantee or purchaser.

3.44.020 - Imposition of tax—Amount.

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A. A tax is imposed on the transfer of title to real property located in the Village as evidenced by the recordation of a deed by any person or by the delivery of any deed or assignment of interest of such real property, made as of March 1, 1992, and thereafter, whether investing the owner with the beneficial interest in or legal title to the property or merely the possession or use thereof for any purpose, or to secure future payment of money or the future transfer of any such real property.

B. The tax imposed shall be three dollars for every one thousand dollars value thereof as stated in the declaration. If the value of the fraction of every one thousand dollars is five hundred dollars or less, the value shall be rounded down to the nearest one thousand dollars. If the value of the fraction is five hundred dollars and one cent or more, the value shall be rounded up to the nearest one thousand dollars.

3.44.030 - Primary liability for tax.

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A. The primary liability for payment of the tax shall be borne by the grantor or seller involved in any such transaction unless otherwise negotiated by contract; provided, however, it is unlawful for the grantee or buyer to accept a conveyance if the transfer tax has not been paid.

B. If the tax has not been paid and the stamps affixed to the deed, then the grantee's title shall be subject to the lien provided in Section 3.44.100 hereof and the grantee or buyer shall be liable for payment of the tax.

C. The tax herein levied shall be in addition to any and all other taxes.

3.44.040 - Declaration forms.

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At the time the tax is paid, or an exemption applied for, there shall also be presented to the Director of Finance or his designee, on a form prescribed by the Director of Finance, a declaration signed by at least one of the buyers or grantees and also signed by at least one of the sellers or grantors involved in the transaction, or by their attorneys or agents, or by a licensed real estate salesperson or broker having knowledge of the terms of the transaction, which declaration shall state the full consideration for the property so transferred and shall be deemed a confidential record by the Village Clerk. Where the declaration is signed by an attorney, agent, licensed real estate salesperson or broker, on behalf of sellers or buyers who have the power of direction to deal with the title to the real estate under a land trust agreement, the trustees being the mere repository of record legal title with a duty of conveying the real estate only when and if directed in writing by the beneficiary or beneficiaries having the power of direction, said attorney, agent, licensed real estate salesperson, or broker need only identify the land trust which is the repository of record legal title and of the beneficiary or beneficiaries having the power of direction under the land trust agreement.

3.44.045 - Illinois real estate transfer declaration—Filing.

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A fully executed and completed copy of the "real estate transfer declaration" required by Section 3 of the Real Estate Transfer Act of the State of Illinois shall be filed with the Village Clerk by the grantee of any deed or assignee of any beneficial interest not later than ten days after delivery of the deed or assignment of beneficial interest.

3.44.050 - Deeds—Contents.

Every deed shall show the date of the transaction which it evidences, the names of the grantor and grantee, and a legal description of the property to which it relates.

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3.44.060 - Exempt transactions—Deed procedures.

A. The tax imposed by this Chapter shall not apply to the following transactions, provided the transaction in each case is accompanied with information that sets forth the facts or such other certificate of record or sworn statement as the Director of Finance may require at the time of filing of the declaration form:

1. ~~1.~~ Transactions involving property acquired by or from any governmental body, or any transaction involving property acquired by or from any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes;
2. ~~2.~~ Transactions in which the deeds secure debt or other obligations;
3. ~~3.~~ Transactions in which the deeds, without additional consideration, confirm, correct, modify or supplement deed previously recorded;
4. ~~4.~~ Transactions in which the actual consideration is less than five hundred dollars;
5. ~~5.~~ Transactions in which the deeds are tax deeds;
6. ~~6.~~ Transactions in which the deeds are releases of property which is security for a debt or other obligation;
7. ~~7.~~ Transactions in which the deeds are pursuant to a court decree where there is no consideration;
8. ~~8.~~ Transactions made pursuant to mergers, consolidations, or transfers or sales of substantially all of the assets of a corporation pursuant to plans of reorganization;
9. ~~9.~~ Transactions between subsidiary corporations and their parents for no consideration other than the cancellation or surrender of the subsidiary corporation's stock;
10. ~~10.~~ Transactions wherein there is an actual exchange of real property, except that the money difference or money's worth paid from one or the other shall not be exempt from the tax;
11. ~~11.~~ Transactions representing transfers subject to the imposition of a documentary stamp imposed by the government of the United States, except that such deeds shall not be exempt from filing the declaration;
12. ~~12.~~ A transfer by lease.

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B. Every deed or other instrument which is exempt pursuant to this section shall be presented to the Director of Finance so as to be appropriately marked by the director as an exempt deed or instrument eligible for recordation without the payment of tax. At such time as a deed or instrument is presented to the director, a certificate setting forth the facts which justify the exemption shall be presented, together with the declaration required in Section 3.44.040.

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3.44.070 - Exemptions—Transfers made by wills or by intestacy.

A. The taxes imposed by this Chapter shall not be imposed on or transferred by an executor or administrator to a legatee, heir or distributee where the transfer is being made pursuant to will or by intestacy. The tax imposed by this Chapter shall further be exempt where the transaction is effected by operation of law or upon delivery or transfer in the following instances; provided, however, that a declaration form is filed:

1. ~~1.~~ Upon the death of a person, to his executor or administrator;
2. ~~2.~~ From a minor to his guardian or from a guardian to his ward upon attaining majority;
3. ~~3.~~ From an incompetent to his conservator, or similar legal representative, or from a conservator or similar legal representative to a former incompetent upon removal of disability;

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4. ~~4.~~ From a bank, trust company, financial institution, insurance company or other similar entity, or nominee, custodian or trustee therefor, to a public officer or commission, or person designated by such officer or commission or by a court, in the taking over of its assets, in whole or in part, under state or federal law regulating or supervising such institutions, nor upon redelivery or retransfer by any such transferee or successor thereto;
5. ~~5.~~ From a bankrupt or person in receivership due to insolvency, to the trustee in bankruptcy or receiver, from such receiver to such trustee or from such trustee to such receiver, or upon redelivery or retransfer by any such transferee or successor thereto;
6. ~~6.~~ From a transferee under subsections (1) through (5), inclusive, to his successor acting in the same capacity, or from one such successor to another;
7. ~~7.~~ From trustees to surviving, substitute, succeeding or additional trustees of the same trust;
8. ~~8.~~ Upon the death of a joint tenant or tenants by the entirety to the survivor or survivors;
9. ~~9.~~ From a foreign country or national thereof to the United States or any agency thereof, or to the government of any foreign country directed pursuant to the authority vested in the President of the United States by Section 5(B) of the Trading with the Enemy Act (40 Stat. 415), as amended, by the First War Powers Act (55 Stat. 839).

B. Every deed or other instrument which is exempt pursuant to this section shall be presented to the Director of Finance so as to be appropriately marked by the director as an exempt deed or instrument eligible for recordation without the payment of tax. At such time as a deed or instrument is presented to the director, a certificate setting forth the facts which justify the exemption shall be presented, together with the declaration required in Section 3.44.040.

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3.44.080 - Transfer stamps required.

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The tax herein levied and imposed shall be collected by the Director of Finance or his designee for the Village through the sale of transfer stamps, which shall be caused to be prepared by the director in such quantities and denominations as may from time to time be prescribed. Such transfer stamps shall be available for sale at and during the regular business hours of the Village offices, or at other locations designated by the Director of Finance. Upon payment of the tax herein levied and imposed, the transfer stamps so purchased shall be affixed to the deed or other instrument of conveyance. Any person so using and affixing a transfer stamp or stamps shall cancel it and so deface it as to render it unfit for use by marking it with his initials. Such markings shall be made by writing or stamping in indelible ink or by perforating with a machine or punch. However, the revenue stamp(s) shall not be so defaced as to prevent ready determination of its denomination and genuineness.

3.44.090 - Transfer in trust.

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No trustee of real estate shall accept or acknowledge assignment of beneficial interest in real estate located in the Village without first obtaining a real estate transfer declaration from the assignor or assignee, and unless revenue stamps in the required amount as set forth in this Chapter have been affixed to the facsimile assignment.

3.44.100 - Filing document without revenue stamp—Lien created—Enforcement.

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A. In the event a deed or trust document is filed for recordation or there is an assignment of beneficial interest conveying real estate within the corporate limits of the Village without the revenue stamps provided by this Chapter, a lien is declared against such real estate conveyed in the amount of the tax. The fact that the deed or assignment does not contain a Village of Buffalo Grove revenue stamp shall constitute constructive notice of lien.

B. The lien may be enforced by proceedings to foreclose, as in cases of mortgages or mechanics' liens. Suit to foreclose this lien must be commenced within three years after the date of recording the deed or other instrument of conveyance. Nothing herein shall be construed as preventing the Village from bringing a civil action to collect the tax imposed by this Chapter from any person who has the ultimate liability for payment of the same, including interest and penalties as hereinbelow provided.

3.44.110 - Enforcement—Suit for collection.

In the event of failure by any person to pay any taxes herein provided, or any purchaser or grantee shall accept a conveyance where the tax has not been paid, the Village's Attorney shall, upon request of the Village Manager, bring or cause to be brought an action to enforce the payment of said tax, including interest and penalties as hereinbelow provided, on behalf of the Village in any court of competent jurisdiction.

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3.44.120 - Unpaid charges and assessments.

Prior to the offering of tax stamps and approval of the declaration, the Director of Finance or designee will ascertain that there are no unpaid charges for water service, other municipal services, or any other municipal fines or levies then unpaid and in arrears; current fees owing for water service will not be considered in arrears at time of presentation of the declaration. Any unpaid charges, assessments, fines and levies must be paid prior to approval of the declaration and offering of transfer tax stamps.

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3.44.130 - Interest and penalties.

In the event of failure by any person to collect and pay to the Director of Finance the tax required hereunder when the same shall be due, interest shall accumulate and be due upon said tax at the rate of one percent per month commencing as of the first day following the day when the deed was recorded or the assignment of beneficial interest was accepted by the trustee. In addition, a penalty of ten percent of the tax and interest due shall be assessed and collected against any person who shall fail to pay the tax imposed by this Chapter.

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3.44.135 - Violation—Penalty.

In addition to the other remedies provided for in this Chapter, any person violating the provisions of this Chapter shall be punished according to the provisions of Chapter 1.08, General Penalty.

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3.44.140 - Proceeds of tax.

All proceeds resulting from the imposition of the tax under this Chapter, including interest and penalties, shall be paid to the Village and shall be credited to and deposited in the corporate fund of the Village.

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3.44.150 - Severability.

If any provision, clause, sentence, paragraph, section or part of this Chapter, or application thereof to any person or circumstance, shall for any reason be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remainder of this Chapter and the application of such provision to other persons or circumstances, but shall be confined in its operation to the provision, clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered and to the person or circumstances involved. It is declared to be the legislative intent of the corporate authority that this Chapter would have been adopted had such unconstitutional or invalid provisions, clause, sentence, paragraph, section or part thereof not been included.

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Chapter 3.48 - PREPARED FOOD AND BEVERAGE TAX

3.48.010 - Definitions.

For the purpose of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

A. "Alcoholic liquor" means any alcohol, spirits, wine or beer as regulated in Chapter 5.20 of the Municipal Code, which is sold at retail either for consumption on the premises where sold or is sold in its original package for consumption off the premises.

B. "Liquor facility" means any establishment licensed under the provisions of Chapter 5.20 of the Municipal Code.

C. "Municipal Code" means the Village of Buffalo Grove Municipal Code.

D. "Prepared food" means and includes any solid, semi-solid, or liquid (including both alcoholic and non-alcoholic liquid), powder, or other food substance used or intended to be used for human internal consumption and which has been prepared for immediate consumption.

"Prepared food facility" means establishments subject to the licensing requirements of Chapter 5.04 of the Municipal Code and includes any place at which food items are served and/or prepared where said food items are intended to be, or are permitted to be, consumed on the premises, including, but not limited to those establishments commonly called an inn, restaurant, eating place, drive-in restaurant, bakery, buffet, cafeteria, cafe, lunch counter, fast food outlet, catering service, coffee shop, diner, sandwich shop, soda fountain, tavern, bar, cocktail lounge, soft drink parlor, ice cream parlor, tea room, delicatessen, movie theater, mobile food or beverage or ice cream vehicle, hotel, motel or club. Where a facility is only partially intended to permit on-site consumption of food (such as grocery store with a prepared food service area), only that portion of the facility selling prepared food shall be considered a prepared food facility.

E. A "prepared food facility" does not include churches, public or private schools, boarding houses, day care centers, nursing homes, retirement centers or similar residential care facilities or programs for the central preparation of meals to be delivered and consumed at private residences of invalids or the elderly, coin operated automatic food item dispensing machines, confectionary stores, and facilities of not-for-profit associations or corporations.

F. "Purchase at retail" means to obtain for use or consumption in exchange for a consideration, whether in the form of money, credits, barter of any other nature, and not for resale.

G. "Retailer" means any person who sells or offers for sale, prepared food and/or liquor for use or consumption and not for resale.

H. "Village" means the Village of Buffalo Grove, Cook and Lake Counties, Illinois~~.~~, an Illinois municipal corporation.

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3.48.020 - Tax imposed.

Commencing on the first day of January, 2008, a tax, in addition to any and all other taxes, is imposed upon the purchase of prepared food and alcoholic liquor at retail at any prepared food facility or liquor facility within the Village, at a rate of one percent of the purchase price of such prepared food and alcoholic liquor, the ultimate incidence of any liability for payment of which shall be borne by the purchaser thereof.

3.48.030 - Collection of tax by retailer.

The owner and operator of each prepared food facility and each liquor facility within the Village shall jointly and severally have the duty to collect and account for said tax from each purchase at the time consideration for such purchase is paid.

3.48.040 - Books and records.

The owner and operator of each prepared food facility and each liquor facility within the Village shall jointly and severally have the duty to maintain complete and accurate books, records and accounts, showing the gross receipts for sale of prepared food and liquor and the taxes collected each day, which shall be made available to the Village for examination and for audit by the Village upon reasonable notice and during customary business hours.

3.48.050 - Transmittal of tax collection.

The owner and operator of each prepared food facility and each liquor facility within the Village shall jointly and severally have the duty to cause to be filed, a sworn return with the Village's Director of Finance for each prepared food facility and/or liquor facility located in the Village. Said return shall be prepared and submitted on forms prescribed by the Village. Said return shall be filed by the filing date or postmarked by the filing date (either of which shall constitute timely payment), and at the same time intervals and frequencies as the retailers occupational tax return, Form ST-1, is due to be filed with the Illinois Department of Revenue. Said return shall also be accompanied by payment to the Village of all taxes imposed by this chapter which are due and owing for the period covered by said return, except that two percent of the amount due may be deducted if payment is made in a timely manner. Said return shall also be accompanied with a copy of the return filed with the Illinois Department of Revenue covering the same reporting period.

3.48.060 - Late payment penalty.

If any tax imposed under this Chapter is not paid when due, a late payment penalty equal to five percent of the unpaid tax shall be added for each month, or any portion thereof, that such tax remains unpaid and the total of such late payment penalty shall be paid along with the tax imposed.

3.48.070 - Transmittal of excess tax collections.

If any person collects an amount upon a sale not subject to the tax imposed, but which amount is purported to be the collection of said tax, or if a person collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the same to the purchaser who paid the same before filing the return for the period in which such occurred, said person shall account for and pay over those amounts to the Village along with the tax properly collected.

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3.48.080 - Enforcement—License suspension—Revocation.

Payment and collection of said tax and any late payment penalty may be enforced by action in any court of competent jurisdiction and failure to collect, account for and pay over said tax and any late payment penalty shall be cause for suspension or revocation of any Village license issued for such prepared food facility or liquor facility applicable to the premises thereof, as regulated in either Chapter 5.04 or 5.20 of the Municipal Code, all in addition to any other penalty in this Chapter.

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3.48.090 - Penalty.

Any owner or operator of a prepared food facility or a liquor facility within the Village found guilty of violating, disobeying, omitting, neglecting or refusing to comply with any of the provisions of this Chapter shall be punished, upon convictions thereof, by a fine of not less than two hundred dollars nor more than five hundred dollars for the first offense, and not less than five hundred dollars nor more than one thousand dollars for the second and each subsequent offense in any one hundred eighty-day period. A separate and distinct offense shall be deemed committed each day upon which said violation shall continue.

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Chapter 3.52 - MUNICIPAL COMMUTER STATION PARKING LOT FEES

3.52.010 - Definitions.

For purposes of this Chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

A. "Convenience permit system" means a system that permits the prepayment of daily fees for a two-month, pre-established period of time as set forth by the Village.
B. "Daily fee" means the amount required to be paid, as set forth from time-to-time in this Chapter, for the purpose of parking within the Village's commuter parking lot that will be deposited into the appropriate fee collection system established by the Village. The payment of this fee only permits parking for the date of such payment.

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3.52.020 - Daily fee.

A. ~~A.~~ The daily fee established for the purpose of parking within the Village's commuter parking lot is set forth in ~~Chapter 1.16~~Appendix A of this Code. The daily fee shall be deposited in the appropriate fee collection system to be established by the Village. The fee collection system will be established that permits the identification of a parking space with the appropriate area. The daily fee shall only be required to be paid 12:01 a.m. Monday through 11:59 p.m. Friday with the exception being national or state holidays that are observed on any of these days. Weekend parking shall be considered a no-cost use of the Village commuter parking lot. The daily fee parking pays for the defined twenty-four-hour period, 12:00 a.m. to 11:59 p.m. of the date that has been paid for.
B. ~~B.~~ Notwithstanding subsection A of this section, persons with disabilities whose motor vehicles meet the qualifications set forth in the Illinois Vehicle Code at 625 ILCS 5/11-1301.1 to display registration plates, special decals or devices issued to persons with disabilities, are exempt from the payment of the daily fee.

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3.52.030 - Convenience parking system fee.

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A. A fee as set forth in ~~Chapter 1.16~~Appendix A of this Code shall be imposed for the purpose of parking for a defined two-month period within the Village's commuter parking lot. A tag or visor hanger will be sold bimonthly for the following periods:

January—February

March—April

May—June

July—August

September—October

November—December

The number of such tags or hangers will be limited to two hundred fifty in any bimonthly period.

B. A fee as set forth in ~~Chapter 1.16~~Appendix A of this Code shall be imposed for the purpose of parking for a twelve month period from January 1st through December 31st within the Village's commuter parking lot. A tag or visor hanger will be sold for the twelve month period.

C. The purchase of a convenience parking permit shall not guarantee a purchaser a parking spot within the Village's commuter parking lot.

~~3.52.040 - Resident parking.~~

~~Twenty-five percent of the total number of parking stalls shall be reserved for Village resident-only parking. Such designated stalls shall be appropriately marked and identified. Proof of residency shall be evidenced by the purchase of a Village of Buffalo Grove vehicle sticker for the applicable sales period. The sale of Village vehicle stickers shall be governed by the terms and conditions of Chapter 10.04 of the Village of Buffalo Grove Municipal Code.~~

3.52.050 - Refunds.

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No refund of fees paid for the purchase of convenience parking permits shall be made for whatever reason after the fifteenth day of the first month of any bi-monthly period. Prior to the fifteenth day of the first month, the amount of refund shall be forty-five dollars.

3.52.055 - Vernon Township commuter parking lots.

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A. The requirements of this Section 3.52.055 shall apply only to the Town of Vernon and Metra commuter parking lots identified as Parking Lot 1 and Parking Lot 2 in the Intergovernmental Agreement Between the Village of Buffalo Grove and the Town of Vernon dated December 15, 2008.

B. The "Daily Fee" established for the purpose of parking within the commuter parking lots is set forth in ~~Chapter 1.16~~Appendix A of this Code. The Daily Fee shall be deposited in the appropriate fee collection systems as established by the Township.

C. Notwithstanding subsection B. of this Section, persons with disabilities whose motor vehicles meet the qualifications set forth in the Illinois Vehicle Code at 625 ILCS 5/11-1301.1 to display registration plates, special decals or devices issued to persons with disabilities, are exempt from the payment of the Daily Fee.

3.52.060 - Violation—Penalty.

Any person violating any of the provisions or failing to comply with any of the requirements of this Chapter will be subject to the general penalty provisions of Chapter 1.08 of the Village of Buffalo Grove Municipal Code.

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Chapter 3.56 - MUNICIPAL TELECOMMUNICATIONS INFRASTRUCTURE MAINTENANCE FEE

3.56.010 - Definitions.

As used in this Chapter, the following terms shall have the following meanings:

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A. "Gross Charges" means the amount paid to a telecommunications retailer for the act or privilege of originating or receiving telecommunications within the Village, and for all services rendered in connection therewith, valued in money whether paid in money or otherwise, including cash, credits, services, and property of every kind or nature, and shall be determined without any deduction on account of the cost of such telecommunications, the cost of the materials used, labor or service costs, or any other expense whatsoever. In case credit is extended, the amount thereof shall be included only as and when paid. "Gross charges" for private line service shall include charges imposed at each channel point within the Village, charges for the channel mileage between each channel point within the Village, and charges for that portion of the interstate inter-office channel provided within the Village. However, "gross charges" shall not include:

1. ~~1.~~ Any amounts added to a purchaser's bill because of a charge made under:
   a. ~~a.~~ The fee imposed by this section,
   b. ~~b.~~ Additional charges added to a purchaser's bill under Section 9-221 or 9-222 of the Public Utilities Act,
   c. ~~c.~~ Amounts collected under Section 8-11-17 of the Illinois Municipal Code,
   d. ~~d.~~ The tax imposed by the Telecommunications Excise Tax Act,
   e. ~~e.~~ 911 surcharges, or
   f. ~~f.~~ The tax imposed by Section 4251 of the Internal Revenue Code;
2. ~~2.~~ Charges for a sent collect telecommunication received outside the Village;
3. ~~3.~~ Charges for leased time on equipment or charges for the storage of data or information or subsequent retrieval or the processing of data or information intended to change its form or content. Such equipment includes, but is not limited to, the use of calculators, computers, data processing equipment, tabulating equipment, or accounting equipment and also includes the usage of computers under a time-sharing agreement;
4. ~~4.~~ Charges for customer equipment, including such equipment that is leased or rented by the customer from any source, wherein such charges are disaggregated and separately identified from other charges;
5. ~~5.~~ Charges to business enterprises certified under Section 9-222.1 of the Public Utilities Act to the extent of such exemption and during the period of time specified by the Village;
6. ~~6.~~ Charges for telecommunications and all services and equipment provided in connection therewith between a parent corporation and its wholly owned subsidiaries or between wholly owned subsidiaries, and only to the extent that the charges between the parent corporation and wholly owned subsidiaries or between wholly owned subsidiaries represent expense allocation between the corporations and not the generation of profit other than a regulatory required profit for the corporation rendering such services;
7. ~~7.~~ Bad debts ("bad debt" means any portion of a debt that is related to a sale at retail for which gross charges are not otherwise deductible or excludable that has become worthless or uncollectible,

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Attachment: Title 3 - Redline (Code Review Title 3) as determined under applicable federal income tax standards; if the portion of the debt deemed to be bad is subsequently paid, the retailer shall report and pay the tax on that portion during the reporting period in which the payment is made);

8. ~~8.~~ Charges paid by inserting coins in coin-operated telecommunications devices; or
9. ~~9.~~ Charges for telecommunications and all services and equipment provided to the Village.

B. "Public right-of-way" means any municipal street, alley, water or public right-of-way dedicated or commonly used for utility purposes, including utility easements wherein the Village has acquired the right and authority to locate or permit the location of utilities consistent with telecommunications facilities. "Public right-of-way" shall not include any real or personal Village property that is not specifically described in the previous sentence and shall not include Village buildings and other structures or improvements, regardless of whether they are situated in the public right-of-way.

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C. "Retailer maintaining a place of business in this state," or any like term, means and includes any retailer having or maintaining within the State of Illinois, directly or by a subsidiary, an office, distribution facilities, transmission facilities, sales office, warehouse, or other place of business, or any agent or other representative operating within this state under the authority of the retailer or its subsidiary, irrespective of whether such place of business or agent or other representative is located here permanently or temporarily, or whether such retailer or subsidiary is licensed to do business in this state.

D. "Sale of telecommunications at retail" means the transmitting, supplying, or furnishing of telecommunications and all services rendered in connection therewith for a consideration, other than between a parent corporation and its wholly owned subsidiaries or between wholly owned subsidiaries, when the gross charge made by one such corporation to another such corporation is not greater than the gross charge paid to the retailer for their use or consumption and not for sale.

E. "Service address" means the location of telecommunications equipment from which telecommunications services are originated or at which telecommunications services are received. If this is not a defined location, as in the case of wireless telecommunications, paging systems, maritime systems, air-to-ground systems, and the like, "service address" shall mean the location of the customer's primary use of the telecommunications equipment as defined by the location in Illinois where bills are sent.

F. "Telecommunications" includes, but is not limited to, messages or information transmitted through use of local, toll, and wide area telephone service, channel services, telegraph services, teletypewriter service, computer exchange services, private line services, specialized mobile radio services, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities. Unless the context clearly requires otherwise, "telecommunications" shall also include wireless telecommunications as hereinafter defined. "Telecommunications" shall not include value added services in which computer processing applications are used to act on the form, content, code, and protocol of the information for purposes other than transmission. "Telecommunications" shall not include purchase of telecommunications by a telecommunications service provider for use as a component part of the service provided by ~~him or her~~service provider to the ultimate retail consumer who originates or terminates the end-to-end communications. Retailer access charges, right of access charges, charges for use of intercompany facilities, and all telecommunications resold in the subsequent provision and used as a component of, or integrated into, end-to-end telecommunications service shall not be included in gross charges as sales for resale. "Telecommunications" shall not include the provision of cable services through a cable system as defined in the Cable Communications Act of 1984 (47 U.S.C. Sections 521 and following) as now or hereafter amended or cable or other programming services subject to an open video system fee payable to the Village through an open video system as defined in the Rules of the Federal Communications Commission (47 C.D.F. 76.1550 and following) as now or hereafter amended.

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G. "Telecommunications provider" means:

Attachment: Title 3 - Redline (Code Review Title 3)

1. ~~1.~~ Any telecommunications retailer; and
2. ~~2.~~ Any person that is not a telecommunications retailer that installs, owns, operates or controls equipment in the public right-of-way that is used or designed to be used to transmit telecommunications in any form.

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H. "Telecommunications retailer" or "retailer" or "carrier" means and includes every person engaged in the business of making sales of telecommunications at retail as defined in this section. The Village may, in its discretion, upon application, authorize the collection of the fee hereby imposed by any retailer not maintaining a place of business within this state, who, to the satisfaction of the Village, furnishes adequate security to ensure collection and payment of the fee. When so authorized, it shall be the duty of such retailer to pay the fee upon all of the gross charges for telecommunications in the same manner and subject to the same requirements as a retailer maintaining a place of business within the Village.

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I. "Wireless telecommunications" includes cellular mobile telephone services, personal wireless services as defined in Section 704(C) of the Telecommunications Act of 1996 (Public Law No. 104-104), 42 U.S.C. § 332(c)(7), as now or hereafter amended, including all commercial mobile radio services, and paging services.

3.56.020 - Registration of telecommunications providers.

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A. Every telecommunications provider as defined by this Chapter shall register with the Village within thirty days after the effective date of the ordinance codified in this Chapter or becoming a telecommunications provider, whichever is later, on a form to be provided by the Village, provided, however, that any telecommunications retailer that has filed a return pursuant to Section 3.56.040C of this Chapter shall be deemed to have registered in accordance with this section.

B. Every telecommunications provider who has registered with the Village pursuant to Section 3.56.020A has an affirmative duty to submit an amended registration form or current return as required by Section 3.56.040C, as the case may be, to the Village within thirty days from the date of the occurrence of any changes in the information provided by the telecommunications provider in the registration form or most recent return on file with the Village.

3.56.030 - Municipal telecommunications infrastructure maintenance fee.

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A. A Village telecommunications infrastructure maintenance fee is imposed upon all telecommunications retailers in an amount as set forth in ~~Chapter 1.16~~Appendix A of this Code.

B. Upon the effective date of the infrastructure maintenance fee authorized in this Chapter, the Village infrastructure maintenance fee authorized hereunder shall be the only fee or compensation for the use of all public rights-of-way within the Village by telecommunications retailers. Imposition of the infrastructure maintenance fee provided under this Chapter does not, however, serve as a limitation on the levying of any taxes or imposition of any fees otherwise authorized by law.

C. The Village telecommunications infrastructure maintenance fee authorized by this section shall be collected, enforced, and administered as set forth in Section 3.56.040 of this Chapter.

3.56.040 - Collection, enforcement and administration of telecommunications infrastructure maintenance fees.

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A. A telecommunications retailer shall charge to and collect from each customer an additional charge in an amount equal to the Village infrastructure maintenance fee attributable to that customer's service address.

B. Unless otherwise approved by the Village Manager the infrastructure maintenance fee shall be remitted by the telecommunications retailer to the Village not later than the last day of the month subsequent to the month in which a bill is issued to the customer; provided, however, that the telecommunications retailer may retain an amount not to exceed two percent of the Village infrastructure maintenance fee collected by it to reimburse itself for expenses incurred in accounting for and remitting the fee.

C. Remittance of the municipal infrastructure fee to the Village shall be accompanied by a return, in a form to be prescribed by the Village Manager, which shall contain such information as the Village Manager may reasonably require.

D. Any infrastructure maintenance fee required to be collected pursuant to this Chapter and any such infrastructure maintenance fee collected by such telecommunications retailer shall constitute a debt owed by the telecommunications retailer to the Village. The charge imposed under Section 3.56.040A by the telecommunications retailer pursuant to this Chapter shall constitute a debt of the purchaser to the telecommunications retailer who provides such services until paid and, if unpaid, is recoverable at law in the same manner as the original charge for such services.

E. If it shall appear that an amount of infrastructure maintenance fee has been paid that was not due under the provisions of this Chapter, whether as a result of a mistake of fact or an error of law, then such amount shall be credited against any infrastructure maintenance fee due, or to become due, under this Chapter, from the telecommunications retailer who made the erroneous payment; provided, however, the Village Manager may request, and telecommunications retailer shall provide, written substantiation for such credit. However, no claim for such credit may be made more than three years after the date of the erroneous payment unless, (1) the credit is used only to offset a claim of underpayment made by the Village within the applicable statutory period of limitations, and (2) the credit derives from an overpayment made by the same telecommunications retailer during the applicable statutory period of limitations.

F. Amounts paid under this Chapter by telecommunications retailers shall not be included in the tax base under any of the following acts as described immediately below:

1. ~~1.~~ "Gross charges" for purposes of the Telecommunications Excise Tax Act;
2. ~~2.~~ "Gross receipts" for purposes of the municipal utility tax as prescribed in Section 8-11-2 of the Illinois Municipal Code;
3. ~~3.~~ "Gross charges" for purposes of the municipal telecommunications tax as prescribed in Section 8-11-17 of the Illinois Municipal Code;
4. ~~4.~~ "Gross revenue" for purposes of the tax on annual gross revenue of public utilities prescribed in Section 2-202 of the Public Utilities Act.

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G. The Village shall have the right, in its discretion, to audit the books and records of all telecommunications retailers subject to this Chapter to determine whether the telecommunications retailer has properly accounted to the Village for the Village infrastructure maintenance fee. Any underpayment of the amount of the Village infrastructure maintenance fee due to the Village by the telecommunications retailer shall be paid to the Village plus five percent of the total amount of the underpayment determined in an audit, plus any costs incurred by the Village in conducting the audit, in an amount not to exceed five percent of the total amount of the underpayment determined in an audit. Said sum shall be paid to the Village within twenty-one days after the date of issuance of an invoice for same.

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H. The Village Manager, or ~~his or her~~their designee, may promulgate such further or additional regulations concerning the administration and enforcement of this Chapter, consistent with its provisions, as may be required from time to time and shall notify all telecommunications retailers that are registered pursuant to Section 3.56.020 of this Chapter of such regulations.

3.56.050 - Compliance with other laws.

Nothing in this Chapter shall excuse any person or entity from obligations imposed under any law, including but not limited to:

A. Generally applicable taxes; and

B. Standards for construction on, over, under, or within, use of or repair of the public rights-of-way, including standards relating to free standing towers and other structures upon the public rights-of-way, as provided; and

C. Any liability imposed for the failure to comply with such generally applicable taxes or standards governing construction on, over, under, or within, use of or repair of the public rights-of-way; and

D. Compliance with any ordinance or provision of this Code concerning uses or structures not located on, over, or within the right-of-way.

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3.56.060 - Existing franchises and licenses.

Any franchise, license, or similar agreements between telecommunications retailers and the Village entered into before the effective date of the ordinance codified in this Chapter regarding the use of public rights-of-way shall remain valid according to and for their stated terms except for any fees, charges or other compensation to the extent waived.

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3.56.070 - Penalties.

Any telecommunications provider who violates, disobeys, omits, neglects or refuses to comply with any of the provisions of this Chapter shall be subject to fine in accordance with the general penalty provisions of Chapter 1.08 the Village Municipal Code.

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3.56.080 - Enforcement.

Nothing in this Chapter shall be construed as limiting any additional or further remedies that the Village may have for enforcement of this Chapter.

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Chapter 3.60 - LOCAL GOVERNMENT TAXPAYERS' BILL OF RIGHTS ACT

3.60.010 - Title.

This Chapter shall be known as, and may be cited as, the "Locally Imposed and Administered Tax Rights and Responsibility Chapter."

3.60.020 - Scope.

The provisions of this Chapter shall apply to the Village's procedures in connection with all of the Village's locally imposed and administered taxes.

3.60.030 - Definitions.

Certain words or terms herein shall have the meaning ascribed to them as follows:

A. "Act" means the "Local Government Taxpayers' Bill of Rights Act."
B. "Corporate authorities" means the Village's President and Board of Trustees.
C. "Locally imposed and administered tax" or "tax" means each tax imposed by the Village that is collected or administered by the Village not an agency or department of the state. It does not include any taxes imposed upon real property under the Property Tax Code or fees collected by the Village other than infrastructure maintenance fees.
D. "Local tax administrator," the Village's Director of Finance~~ and General Services~~, is charged with the administration and collection of the locally imposed and administered taxes, including staff, employees or agents to the extent they are authorized by the local tax administrator to act in the local tax administrator's stead. The local tax administrator shall have the authority to implement the terms of this Chapter to give full effect to this Chapter. The exercise of such authority by the local tax administrator shall not be inconsistent with this Chapter and the Act.
E. "Village" means the Village of Buffalo Grove, Illinois.
F. "Notice" means each audit notice, collection notice or other similar notice or communication in connection with each of the Village's locally imposed and administered taxes.
G. "Tax ordinance" means each ordinance adopted by the Village that imposes any locally imposed and administered tax.
H. "Taxpayer" means any person required to pay any locally imposed and administered tax and generally includes the person upon whom the legal incidence of such tax is placed and with respect to consumer taxes includes the business or entity required to collect and pay the locally imposed and administered tax to the Village.

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3.60.040 - Notices.

Unless otherwise provided, whenever notice is required to be given, the notice is to be in writing mailed not less than seven calendar days prior to the day fixed for any applicable hearing, audit or other scheduled act of the local tax administrator. The notice shall be sent by the local tax administrator as follows:

A. First class or express mail, or overnight mail, addressed to the persons concerned at the persons' last known address; or

B. Personal service or delivery.

3.60.050 - Late payment.

Any notice, payment, remittance or other filing required to be made to the Village pursuant to any tax ordinance shall be considered late unless it is (a) physically received by the Village on or before the due date, or (b) received in an envelope or other container displaying a valid, readable U.S. postmark dated on or before the due date, properly addressed to the Village, with adequate postage prepaid.

3.60.060 - Payment.

Any payment or remittance received for a tax period shall be applied in the following order: (1) first to the tax due for the applicable period; (2) second to the interest due for the applicable period; and (3) third to the penalty for the applicable period.

3.60.070 - Certain credits and refunds.

A. The Village shall not refund or credit any taxes voluntarily paid without written protest at the time of payment in the event that a locally imposed and administered tax is declared invalidly enacted or unconstitutional by a court of competent jurisdiction. However, a taxpayer shall not be deemed to have paid the tax voluntarily if the taxpayer lacked knowledge of the facts upon which to protest the taxes at the time of payment or if the taxpayer paid the taxes under duress.

B. The statute of limitations on a claim for credit or refund shall be two years after the end of the calendar year in which payment in error was made. The Village shall not grant a credit or refund of locally imposed and administered taxes, interest or penalties to a person who has not paid the amounts directly to the Village.

C. The procedure for claiming a credit or refund of locally imposed and administered taxes, interest or penalties paid in error shall be as follows:

1. ~~1.~~ The taxpayer shall submit to the local tax administrator in writing a claim for credit or refund together with a statement specifying:
    a. ~~a.~~ The name of the locally imposed and administered tax subject to the claim;
    b. ~~b.~~ The tax period for the locally imposed and administered tax subject to the claim;
    c. ~~c.~~ The date of the tax payment subject to the claim and the canceled check or receipt for the payment;
    d. ~~d.~~ The taxpayer's recalculation, accompanied by an amended or revised tax return, in connection with the claim; and
    e. ~~e.~~ A request for either a refund or a credit in connection with the claim to be applied to the amount of tax, interest and penalties overpaid, and, as applicable, related interest on the amount overpaid; provided, however, that there shall be no refund and only a credit given in the event the taxpayer owes any monies to the Village.

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2. ~~2.~~ Within ten days of the receipt by the local tax administrator of any claim for a refund or credit, the local tax administrator shall either:
   a. ~~a.~~ Grant the claim; or
   b. ~~b.~~ Deny the claim, in whole or in part, together with a statement as to the reason for the denial or the partial grant and denial.
3. ~~3.~~ In the event the local tax administrator grants, in whole or in part, a claim for refund or credit, the amount of the grant for refund or credit shall bear interest at the rate of five percent per annum, based on a year of three hundred sixty-five days and the number of days elapsed, from the date of the overpayment to the date of mailing of a refund check or the grant of a credit.

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3.60.080 - Audit procedure.

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Any request for proposed audit pursuant to any local administered tax shall comply with the notice requirements of this Chapter.

A. Each notice of audit shall contain the following information:

1. ~~1.~~ The tax;
2. ~~2.~~ The time period of the audit; and
3. ~~3.~~ A brief description of the books and records to be made available for the auditor.

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B. Any audit shall be conducted during normal business hours and if the date and time selected by the local tax administrator is not agreeable to the taxpayer, another date and time may be requested by the taxpayer within thirty days after the originally designated audit and during normal business hours.

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C. The taxpayer may request an extension of time to have an audit conducted. The audit shall be conducted not less than seven nor more than thirty days from the date the notice is given, unless the taxpayer and the local tax administrator agreed to some other convenient time. In the event the taxpayer is unable to comply with the audit on the date in question, the taxpayer may request another date within the thirty days, approved in writing, that is convenient to the taxpayer and the local tax administrator.

D. Every taxpayer shall keep accurate books and records of the taxpayer's business or activities, including original source documents and books of entry denoting the transactions which had given rise or may have given rise to any tax liability, exemption or deduction. All books shall be kept in the English language and shall be subject to and available for inspection by the Village.

E. It is the duty and responsibility of every taxpayer to make available its books and records for inspection by the Village. If the taxpayer or tax collector fails to provide the documents necessary for audit within the time provided, the local tax administrator may issue a tax determination and assessment based on the tax administrator's determination of the best estimate of the taxpayer's tax liability.

F. If an audit determines there has been an overpayment of a locally imposed and administered tax as a result of the audit, written notice of the amount of overpayment shall be given to the taxpayer within thirty days of the Village's determination of the amount of overpayment.

G. In the event a tax payment was submitted to the incorrect local governmental entity, the local tax administrator shall notify the local governmental entity imposing such tax.

3.60.090 - Appeal.

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A. The local tax administrator shall send written notice to a taxpayer upon the local tax administrator's issuance of a protestable notice of tax due, a bill, a claim denial, or a notice of claim reduction regarding any tax. The notice shall include the following information:

1. ~~1.~~ The reason for the assessment;
2. ~~2.~~ The amount of the tax liability proposed;
3. ~~3.~~ The procedure for appealing the assessment; and
4. ~~4.~~ The obligations of the Village during the audit, appeal, refund and collection process.

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B. A taxpayer who receives written notice from the local tax administrator of a determination of tax due or assessment may file with the local tax administrator a written protest and petition for hearing, setting forth the basis of the taxpayer's request for a hearing. The written protest and petition for hearing must be filed with the local tax administrator within forty-five days of receipt of the written notice of the tax determination and assessment.

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C. If a timely written notice and petition for hearing is filed, the local tax administrator shall fix the time and place for hearing and shall give written notice to the taxpayer. The hearing shall be scheduled for a date within twenty-one days of receipt of the written protest and petition for hearing, unless the taxpayer requests a later date convenient to all parties.

D. If a written protest and petition for hearing is not filed within the forty-five day period, the tax determination, audit or assessment shall become a final bill due and owing without further notice.

E. Upon the showing of reasonable cause by the taxpayer and the full payment of the contested tax liability along with interest accrued as of the due date of the tax, the local tax administrator may reopen or extend the time for filing a written protest and petition for hearing. In no event shall the time for filing a written protest and petition for hearing be reopened or extended for more than ninety days after the expiration of the forty-five day period.

3.60.100 - Hearing.

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A. Whenever a taxpayer or a tax collector has filed a timely written protest and petition for hearing under Section 3.60.090, the local tax administrator shall conduct a hearing regarding any appeal.

B. No continuances shall be granted except in cases where a continuance is absolutely necessary to protect the rights of the taxpayer. Lack of preparation shall not be grounds for a continuance. Any continuance granted shall not exceed fourteen days.

C. At the hearing the local tax administrator shall preside and shall hear testimony and accept any evidence relevant to the tax determination, audit or assessment. The strict rules of evidence applicable to judicial proceedings shall not apply.

D. At the conclusion of the hearing, the local tax administrator shall make a written determination on the basis of the evidence presented at the hearing. The taxpayer or tax collector shall be provided with a copy of the written decision.

3.60.110 - Interest and penalties.

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In the event a determination has been made that a tax is due and owing, through audit, assessment or other bill sent, the tax must be paid within the time frame otherwise indicated.

A. Interest. The Village provides for the amount of interest to be assessed on a late payment, underpayment, or nonpayment of the tax, to be ten percent per annum, based on a year of three hundred sixty-five days and the number of days elapsed.

B. Late Filing and Payment Penalties. If a tax return is not filed within the time and manner provided by the controlling tax ordinance, a late filing penalty, of five percent of the amount of tax required to be shown as due on a return shall be imposed; and a late payment penalty of five percent of the tax due shall be imposed. If no return is filed within the time or manner provided by the controlling tax ordinance and prior to the Village issuing a notice of tax delinquency or notice of tax liability, then a failure to file penalty shall be assessed equal to ten percent of the total tax due for the applicable reporting period for which the return was required to be filed. A late filing or payment penalty shall not apply if a failure to file penalty is imposed by the controlling ordinance.

3.60.120 - Abatement.

The local tax administrator shall have the authority to waive or abate any late filing penalty, late payment penalty or failure to file penalty if the local tax administrator shall determine reasonable cause exists for delay or failure to make a filing.

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3.60.130 - Installment contracts.

The Village may enter into an installment contract with the taxpayer for the payment of taxes under the controlling tax ordinance. The local tax administrator may not cancel any installment contract so entered unless the taxpayer fails to pay any amount due and owing. Upon written notice by the local tax administrator that the payment is thirty days delinquent, the taxpayer shall have ten working days to cure any delinquency. If the taxpayer fails to cure the delinquency within the ten working day period or fails to demonstrate good faith in restructuring the installment contract with the local administrator, the installment contract shall be canceled without further notice to the taxpayer.

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3.60.140 - Statute of limitations.

The Village, through the local tax administrator, shall review all tax returns in a prompt and timely manner and inform taxpayers of any amounts due and owing. The taxpayer shall have forty-five days after receiving notice of the reviewed tax returns to make any request for refund or provide any tax still due and owing.

A. No determination of tax due and owing may be issued more than two years after the end of the calendar year for which the return for the applicable period was filed or for the calendar year in which the return for the applicable period was due, whichever occurs later.

B. If any tax return is not filed or if during any four-year period for which a notice of tax determination or assessment may be issued by the Village, the tax paid was less than seventy-five percent of the tax due, the statute of limitations shall be six years maximum after the end of the calendar year in which return for the applicable period was due or end of the calendar year in which the return for the applicable period was filed.

C. No statute of limitations shall apply if a fraudulent tax return was filed by the taxpayer.

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3.60.150 - Voluntary disclosure.

For any locally imposed and administered tax for which a taxpayer has not received a written notice of an audit, investigation or assessment from the local tax administrator, a taxpayer is entitled to file an application with the local tax administrator for a voluntary disclosure of the tax due. A taxpayer filing a voluntary disclosure application must agree to pay the amount of tax due, along with interest of one percent per month, for all periods prior to the filing of the application but not more than four years before the date of filing the application. A taxpayer filing a valid voluntary disclosure application may not be liable for any additional tax, interest, or penalty for any period before the date the application was filed. However, if the taxpayer incorrectly determined and underpaid the amount of tax due, the taxpayer is liable for the underpaid tax along with applicable interest on the underpaid tax, unless the underpayment was the result of fraud on the part of the taxpayer, in which case the application shall be deemed invalid and void. The payment of tax and interest must be made by no later than ninety days after the filing of the voluntary disclosure application or the date agreed to by the local tax administrator. However, any additional amounts owed as a result of an underpayment of tax and interest previously paid under this section must be paid within ninety days after a final determination and the exhaustion of all appeals of the additional amount owed or the date agreed to by the local tax administrator, whichever is longer.

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3.60.160 - Publication of tax ordinance.

Any locally administered tax ordinance shall be published via normal or standard publishing requirements. The posting of a tax ordinance on the Internet shall satisfy the publication requirements. Copies of all tax ordinances shall be made available to the public upon request at the Village Clerk's office.

3.60.170 - Internal review.

The local tax administrator shall establish an internal review procedure regarding any liens filed against any taxpayers for unpaid taxes. Upon a determination by the local tax administrator that the lien is valid, the lien shall remain in full force and effect. If the lien is determined to be improper, the local tax administrator shall:

A. Timely remove the lien at the Village's expense;

B. Correct the taxpayer's credit record; and

C. Correct any public disclosure of the improperly imposed lien.

Chapter 3.64 - SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX

3.64.010 - Simplified municipal telecommunications tax imposed.

A. A simplified municipal telecommunications tax is imposed upon the act or privilege of originating in the municipality intrastate or interstate telecommunications by a person under the provisions of the Simplified Municipal Telecommunications Tax Act, P.A. 92-0526, at a rate of six percent of the gross charges for such telecommunications purchased at retail from a retailer.

B. The tax imposed shall be collected and enforced by the Department of Revenue of the State of Illinois. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Chapter.

3.64.020 - Effective date.

This Chapter shall take effect for all gross charges billed by telecommunications retailers on and after the first day of January, 2003.

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Chapter 3.65 - MUNICIPAL GAS USE TAX

3.65.010 - Short title.

The tax imposed by this Chapter shall be known as the "Municipal Gas Use Tax" and is imposed in addition to all other taxes imposed by the Village of Buffalo Grove, the State of Illinois, or any other municipal corporation or political subdivision therefor.

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3.65.020 - Definitions.

For the purpose of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

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A. "Person" means any individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court.

B. "Public Utility" means a public utility as defined in Section 3-105 of the Public Utilities Act.

C. "Public Utilities Act" means the Public Utilities Act as amended, (220 ILCS 5/1-101 et seq.).

D. "Retail Purchaser" means any Person who purchases gas in a Sale at Retail.

E. "Sale at Retail" means any sale of gas by a retailer to a Person for use or consumption, and not for resale. For this purpose, the term "retailer" means any Person engaged in the business of distributing, supplying, furnishing or selling gas.

F. "Village" means the Village of Buffalo Grove, Illinois.~~-~~an Illinois municipal corporation.

3.65.030 - Tax imposed.

A. Except as otherwise provided by this Chapter, a tax is imposed on the privilege of using or consuming gas in the Village that is purchased in a Sale at Retail as set forth in ~~Chapter 1.16~~Appendix A of this Code.

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B. The ultimate incidence of and liability for payment of the tax is on the Retail Purchaser, and nothing in this Chapter shall be construed to impose a tax on the occupation of distributing, supplying, furnishing, selling or transporting gas.

C. The Retail Purchaser shall pay the tax, measured by therms of gas delivered to the Retail Purchaser's premises, to the Public Utility designated to collect the tax pursuant to Section 3.65.040 of this Chapter on or before the payment due date of the Public Utility's bill first reflecting the tax, or directly to the Village Treasurer on or before the fifteenth day of the second month following the month in which the gas is delivered to the Retail Purchaser if no Public Utility has been designated to collect the tax pursuant to Section 3.65.040 or if the gas is delivered by a person other than a Public Utility so designated.

D. Nothing in this Chapter shall be construed to impose a tax upon any person, business or activity which, under the constitutions, laws or rules of the United States or State of Illinois, may not be made the subject of taxation by the Village. The tax shall not apply to any school district or State of Illinois unit of local government lying either in whole or in part within the Village of Buffalo Grove.

E. A Person who purchases gas for resale and therefore does not pay the tax imposed by this Chapter with respect to the use or consumption of the gas, but who later uses or consumes part or all of the gas, shall pay the tax directly to the Village Treasurer on or before the fifteenth day of the second month following the month in which the gas is used or consumed.

F. The tax shall apply to gas for which the delivery to the Retail Purchaser is billed by a Public Utility on or after February 1, 2010.

G. If it shall appear that an amount of tax has been paid which was not due under the provisions of this Chapter, whether as a result of mistake of fact or an error of law, then such amount shall be (i) credited against any tax due, or to become due, under this Chapter from the taxpayer who made the erroneous payment or (ii) subject to a refund if no such tax is due or to become due; provided that no amounts erroneously paid more than three years prior to the filing of a claim therefore shall be so credited or refunded.

H. No action to recover any amount of tax due under the provisions of this Chapter shall be commenced more than three years after the due date of such amount.

3.65.040 - Collection of tax by public utility.

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The Village Manager is authorized to enter into a contract for collection of the tax imposed by this Chapter with any Public Utility providing gas service in the Village. The contract shall include and substantially conform with the following provisions:

A. The Public Utility will collect the tax from Retail Purchasers as an independent contractor;

B. The Public Utility will remit collected taxes to the Village Treasurer no more often than once each month;

C. The Public Utility will be entitled to withhold from tax collections a service fee equal to three percent of the amounts collected and timely remitted to the Village Treasurer;

D. The Public Utility shall not be responsible to the Village for any tax not actually collected from a Retail Purchaser; and

E. Such additional terms as the parties may agree upon.

3.65.050 - Books and records.

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Every taxpayer shall keep accurate books and records, including original source documents and books of entry, denoting the activities or transactions that gave rise, or may have given rise to any tax liability or exemption under this Chapter. All such books and records shall, at all times during business hours, be subject to and available for inspection by the Village.

Chapter 3.66 - MUNICIPAL ELECTRICITY USE TAX

3.66.010 - Definitions.

For the purpose of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

A. "Person" means any individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court.

B. "Person Maintaining a Place of Business in this State" means any person having or maintaining within this State, directly or by a subsidiary or other affiliate, an office, generation facility, distribution facility, transmission facility, sales office or other place of business, or any employee, agent, or other representative operating within this State under the authority of the person or its subsidiary or other affiliate, irrespective of whether such place of business or agent or other representative is located in this state permanently or temporarily, or whether such person, subsidiary or other affiliate is licensed or qualified to do business in this State.

C. "Public Utility" means a public utility as defined in Section 3-105 of the Public Utilities Act.

D. "Public Utilities Act" means the Public Utilities Act as amended, (220 ILCS 5/1-101 et seq.).

E. "Purchaser" means any Person who uses or consumes, within the corporate limits of the Village, electricity acquired in a Purchase at Retail.

F. "Purchase at Retail" means any acquisition of electricity by a purchaser for purposes of use or consumption, and not for resale, but shall not include the use of electricity by a public utility directly in the generation, production, transmission, delivery or sale of electricity.

G. "Village" means the Village of Buffalo Grove, Illinois~~.~~, an Illinois municipal corporation.

3.66.020 - Electricity use tax kilowatt hour imposed; amount.

A. Pursuant to Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2) and any and all other applicable authority, a tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the Village at the following rates, calculated on a monthly basis for each purchaser:

Kilowatt Hours Used or Consumed	Cents Per Kilowatt-Hour
First 2,000	0.61
Next 48,000	0.40
Next 50,000	0.36
Next 400,000	0.35
Next 500,000	0.34
Next 2,000,000	0.32
Next 2,000,000	0.315

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Next 5,000,000	0.31
Next 10,000,000	0.305
Excess of 20,000,000	0.30

B. The tax is in addition to all taxes, fees and other revenue measure imposed by the Village, the State of Illinois, or any other political subdivision of the State.

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C. Notwithstanding any other provision of this Chapter, the tax shall not be imposed if and to the extent that imposition or collection of the tax would violate the constitution of the United States, the Illinois statutes, or the constitution of the State of Illinois. The tax shall not apply to any school district or State of Illinois unit of local government lying either in whole or in part within the Village of Buffalo Grove.

D. The tax shall be imposed with respect to the use or consumption of electricity by residential and nonresidential customers beginning with the first bill issued on or after February 1, 2010.

3.66.030 - Collection of tax by public utility.

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A. Subject to the provisions of Section 3.66.050 of this Chapter regarding the delivery of electricity to resellers, the tax imposed under this Chapter shall be collected from purchasers by the person maintaining a place of business in this State who delivers electricity to such purchasers. This tax shall constitute a debt of the purchaser and is recoverable at the same time and in the same manner as the original charge for delivering the electricity.

B. Any tax required to be collected by this Chapter, and any tax in fact collected, shall constitute a debt owed to the Village by the person delivering the electricity, provided, that the person delivering electricity shall be allowed credit for such tax related to deliveries of electricity, the charges for which are written off as uncollectible, and provided further, that if such charges are thereafter collected, the delivering supplier shall be obligated to remit such tax.

C. Persons delivering electricity shall collect from the purchaser by adding such tax to the gross charge for delivering the electricity. Persons delivering electricity shall also be authorized to add to such gross charge an amount equal to three percent of the tax they collect to reimburse them for their expenses incurred in keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the Village upon request. For purposes of this Chapter, any partial payment of a billing amount not specifically identified by the purchaser shall be deemed to be for the delivery of electricity.

3.66.040 - Tax remittance and return.

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A. Every tax collector shall on a monthly basis file a return in a form prescribed by the Village Director of Finance. The return and accompanying remittance shall be due on or before the last day of the month following the month during which the tax is collected or is required to be collected under Section 3.66.030 of this Chapter.

B. If the person delivering electricity fails to collect the tax from the purchaser or is excused from collecting the tax, under Section 3.66.080 of this Chapter, then the purchaser shall file a return in a form prescribed by the Village Director of Finance and pay the tax directly to the Village Treasurer on or before the last day of the month following the month during which the electricity is used or consumed.

3.66.050 - Resales.

A. Resale of Electricity: Electricity that is delivered to a person in the Village shall be considered to be for use and consumption by that person unless the person receiving the electricity has an active resale number issued by the Village Director of Finance and furnishes that number to the person who delivers the electricity, and certifies to that person that the sale is either entirely or partially nontaxable as a sale for resale.

B. Resale Number: If a person who receives electricity in the Village claims to be an authorized reseller of electricity, that person shall apply to the Village Director of Finance for a resale number. The applicant shall state facts showing why it is not liable for the tax imposed by this Chapter on any purchases of electricity and shall furnish such additional information as the Director may reasonably require.

C. Approval; Assignment: Upon approval of the application the Village Director of Finance shall assign a resale number to the applicant and shall certify the number to the applicant.

D. Cancellation: The Village Director of Finance may cancel the resale number of any person if the person fails to pay any tax payable under this Chapter for electricity used or consumed by the parties, or if the number: (1) was obtained through misrepresentation, or (2) is no longer necessary because the person has discontinued making resales.

E. Collection and Remittance:

1. ~~1.~~ If a reseller has acquired electricity partly for use or consumption and partly for resale, the reseller shall pay the tax imposed by this Chapter directly to the Village Treasurer pursuant to Section 3.66.020.A. of this Chapter on the amount of electricity that the reseller uses or consumes, and shall collect the tax pursuant to Section 3.66.030 of this Chapter and remit the tax on the amount of electricity delivered by the reseller to a purchaser.
2. ~~2.~~ Any person who delivers electricity to a reseller having an active resale number and complying with all other conditions of this Chapter shall be excused from collecting and remitting the tax on any portion of the electricity delivered to the reseller, provided that the person reports to the Village Director of Finance the total amount of electricity delivered to the reseller, and such other information that the Director may reasonably require.

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3.66.060 - Books and records.

Every tax collector, and every taxpayer required to pay the tax imposed by this Chapter, shall keep accurate books and records of its business or activity, including contemporaneous books and records denoting the transactions that gave rise, or may have given rise, to any tax liability under this Chapter. The books and records shall be subject to and available for inspection by the Village at all times during business hours of the day.

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3.66.070 - Credits and refunds.

Notwithstanding any other provisions of this Chapter, in order to permit sound fiscal planning and budgeting by the Village, no person shall be entitled to a refund of, or credit for, a tax imposed under this Chapter unless the person files a claim for refund or credit within one year after the date on which the tax was paid or remitted with the Village Treasurer.

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3.66.080 - Exemptions.

Notwithstanding any other provision of this Chapter, the tax shall not be imposed if and to the extent that imposition or collection of the tax would violate the constitution or statutes of the United States or the constitution of the State of Illinois.

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3.66.090 - Tax to be in addition to payment for use of streets, alleys or public places.

Any of the taxes enumerated in this Chapter may be in addition to the payment of money, or value of products or services furnished to the Village by the taxpayer as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon, or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayer's business.

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Chapter 3.68 - MUNICIPAL AUTOMOBILE RENTING OCCUPATION TAX AND MUNICIPAL AUTOMOBILE RENTING USE TAX

3.68.020 - Imposition of municipal automobile renting use.

A tax is imposed upon the privilege of using in this Village an automobile which is rented from a renter outside Illinois and which is titled or registered with an agency of this state's government at the rate of one percent of the rental price of such automobile while this chapter is in effect. The tax provided for in this chapter shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the Village. The tax imposed by this chapter shall be collected by the Illinois Department of Revenue.

The imposition of this tax is in accordance with the provisions of Section 5/8-11-8, Chapter 65 of the Illinois Compiled Statutes (Illinois Municipal Code).

3.68.030 - Penalties.

The taxes imposed by this chapter and civil penalties that may be assessed as an incident thereof shall be collected by the Illinois Department of Revenue.

Chapter 3.70 - MUNICIPAL BOND FEE

3.70.010 - Municipal bond fee.

An administrative fee as set forth in ~~Chapter 1.16~~Appendix A of this Code shall be imposed upon any person arrested, processed and released on bail for any municipal ordinance or a state or federal law.

Chapter 3.71 - ~~Stormwater Utility Fee~~STORMWATER UTILITY FEE

3.71.010 - Definitions.

The following words, terms and phases, when used in this Chapter, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning.

A. "Delinquent Accounts" means an account for which the billing amount has not been paid within the prescribed period of time as specified on the utility bill or stormwater invoice.
B. "Parcel" means an area of land within the corporate limits of the Village that has been established by a plat or other legal means and has been assigned a Property Index Number (PIN) by the County in which the Parcel is located.
C. "Stormwater System", means the system of conveyances owned and operated by the Village and designed for or used in the collection, control, transportation, treatment or discharge of stormwater, including but not limited to storm sewers, storm drains, curbs, gutters, ditches, detention ponds or basins, dams, river impoundment, manmade channels or storm drains, and flood control facilities, and any appurtenances thereto.
D. "Stormwater Utility", means the Village of Buffalo Grove Stormwater Utility established by this Chapter for the management, operation, maintenance, engineering, planning and capital investments related to the Stormwater System.
E. "Undeveloped Parcel" means a Parcel of land that remains in its natural state with no impervious area.
F. "User" means the owner of a Parcel that uses, benefits from or connects to the Village's Stormwater System.

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3.71.020 - Purpose.

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The purpose of the Stormwater Utility fee is to protect the public health, safety and welfare of the residents of the Village of Buffalo Grove by reducing damage to property and local waterways from stormwater runoff and floods, through the construction and operation of flood reduction and control facilities, and through water quality management and floodplain management. It is also the purpose of this Chapter to provide an effective and long-term approach to stormwater management within the Village by identifying and providing an adequate and stable funding source for stormwater management.

3.71.030 - Stormwater utility fee established.

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A. Stormwater Utility. The Village hereby establishes a Stormwater Utility fee to provide for the management, operation, maintenance, engineering, planning, construction, enhancement and rehabilitation of the Village's Stormwater System.

B. Terms and Conditions of Service. All stormwater management service within the Village shall be provided in accordance with the provisions of Title 13 and the rules and regulations promulgated pursuant to this Chapter.

C. Fee Imposed. A Stormwater Utility fee is hereby imposed on the owners of property in the Village as set forth in ~~Chapter 1.16~~Appendix A of this Code. The fee shall be the amount to be charged each month in order to provide for the management, operation, maintenance, engineering, planning, construction, enhancement and rehabilitation of the Village's Stormwater System and provide for the payment of any principal and interest on any outstanding Stormwater Utility system debt that is due and payable during the fiscal year.

3.71.040 - Billing and collection procedures.

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A. Issuance of bill. The Finance Department shall issue all bills for Stormwater Utility fees.

1. ~~1.~~ For Users of the Stormwater System that have an existing utility account with the Village, the Finance Department may include the Stormwater Utility fee on the same statement issued for such other utility service.

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2. ~~2.~~ The Finance Department may issue a separate bill to the owner of any Parcel that does not have an existing utility account with the Village. If the owner of such Parcel has not provided the Finance Department with a billing address, then the Finance Department may mail the Stormwater Utility bill to the same person who receives property tax bills for that Parcel.

B. Responsibility for payment. The owner of any Parcel, building or premises and the occupant thereof and the customer of the utility service of said system shall be jointly and severally liable to pay for such Stormwater Utility fee for said premises.

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C. Application of payments. If the Stormwater Utility fee is included on a common statement and the user does not pay the total amount due on the statement, the payment shall be applied first to the Stormwater Utility fee. If any amount on a utility bill is past due, the payment will first be applied to such past due amounts.

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3.71.50 - Effect of nonpayment of bill.

A. Additional Charges for Failure to Pay Bill. If any bill for stormwater service is not paid by the date due, as shown on the utility bill, a late payment penalty of nine percent shall be added to the bill and collected from the user.

B. Collection Costs. Any unpaid bill that is turned over for collection shall be subject to an additional charge, the amount of which shall be established by the Village Manager, upon the recommendation of the Finance Director, in an amount sufficient to recover the Village's costs of carrying and collecting the debt.

C. Unpaid Accounts Constitute Lien. All unpaid amounts of rates, fees and charges for Stormwater Utility service shall constitute a lien against the property to which service was provided; to the extent such lien is authorized by law.

D. Effect of Delinquent Accounts. All delinquent Stormwater Utility accounts shall be subject to the provisions of Chapter 1.08 of this code. In addition, no person with a delinquent Stormwater Utility account shall be allowed either a new utility service at another location in the Village, change or upgrade of the service at the premises for which the delinquent account has accrued, or be issued a permit for any other purpose unless the account is paid in full.

3.71.060 - Requests for adjustment of the stormwater utility fee for Tier 2 parcels.

A. The owner of a Tier 2 Parcel, or the owner's authorized agent, may request correction of the Stormwater Utility fee by submitting a written request to the Director of Public Works or ~~his or her~~their designee on or before the date payment is due. The owner of the Parcel is solely responsible for initiating any review of the amounts of the Stormwater Utility fee. Grounds for correction of the Stormwater Utility fee include:

1. ~~1.~~ Incorrect classification of the property for purposes of determining the fee;
2. ~~2.~~ Errors in the square footage of the area of the property;
3. ~~3.~~ Mathematical errors in calculating the fee to be applied to the property; and
4. ~~4.~~ Errors in the identification of the owner of a Parcel subject to the fee.

B. The Director of Public Works shall make a determination within thirty days after receipt of the property owner's completed written request for correction of the fee. The owner of a Parcel may appeal the decision to the Village Manager within thirty days of the issuance of a decision by the Director of Public Works. The Village Manager's decision on a request for correction of the fee shall be final.

C. Any owner of a Parcel who submits a request for correction of a fee shall provide all information necessary for the Village to make a determination on the request for correction of the fee. Failure to comply with the provisions of this Section shall be grounds for denial of the request.

D. If an adjustment or correction is approved by the Village, the adjustment will be incorporated into the Stormwater Utility fee calculation for the specified Parcel and will apply to the next regularly generated bill. Under extenuating circumstances, the Village Manager may elect to issue refunds due to the owner in lieu of an adjustment to the utility bill.

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Chapter 3.72 - POLICE DEPARTMENT FEES

3.72.010 - Fingerprint fee.

Upon application, the Village Police Department shall provide a fingerprinting service for a fee as set forth in ~~Chapter 1.16~~Appendix A of this Code.

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3.72.020 - Visa/immigration fee.

Upon application, the Village Police Department shall provide a local records check for visa/immigration matters for a fee as set forth in ~~Chapter 1.16~~Appendix A of this Code.

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Chapter 3.73 - MUNICIPAL MOTOR FUEL TAX

3.73.010 - Short Title.

The Tax imposed by this Section shall be known as the "Buffalo Grove Motor Fuel Tax" and is imposed in addition to all other motor fuel taxes imposed by the State of Illinois or any other municipal corporation or political subdivision thereof.

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3.73.020 - Definitions.

For purposes of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:

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A. "Motor Fuel". Any volatile and inflammable liquid and gas produced, blended or compounded for the purposes of or which is suitable for operating motor fuel vehicles, as defined herein.

B. "Person". Any individual, firm, trust, estate, partnership, association, corporation, joint venture, joint stock company, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator, legal representative, or other legally recognized entity.

C. "Motor Fuel Retailer or Retail Dealer". Any person who is engaged in the business of selling motor fuel in the Village of Buffalo Grove to a purchaser for the purchaser's use or consumption, and not for resale in any form.

D. "Sale at Retail". Any sale to a person for that person's use or consumption and not for resale to another.

E. "Sale, Retail or Purchase". Any transfer of ownership or title or both, any exchange or any barter, whether conditional or otherwise, in any manner or by any means whatsoever for consideration.

F. "Use". The exercise of any right to, or power over, motor fuel incident to the ownership thereof, including, but not limited to, the receipt of vehicle fuel by any person into a fuel supply tank of a vehicle.

G. "Vehicle". Any machine or device in, upon or by which any person or property is or may be transported or drawn upon a rail, street, road, highway or otherwise upon land, in or upon water. "Vehicle" shall include, but not be limited to, automobiles, trucks, buses, trains, motorcycles, and boats.

3.73.030 - Tax Imposed.

Commencing on January 1, 2020, a tax, in addition to all other taxes, is imposed upon the privilege of purchasing or using motor fuel at retail within the Village, at a rate of two cents per gallon of motor fuel, the ultimate incidence of and liability for payment of the tax shall be upon the purchaser or user of the vehicle fuel. Nothing in this Chapter shall be construed to impose a tax upon the occupation of selling or distributing motor fuel. It shall be

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a violation of this Chapter for any retail dealer to fail to add this tax to the retail price of motor fuel or to absorb the tax. The tax shall be in addition to any and all other taxes.

3.73.040 - Collection of Tax by Retailer.

The owner and operator of each motor vehicle retailer within the Village shall jointly and severally have the duty to collect and account for said tax by filing a sworn motor fuel tax return with the Village of Buffalo Grove Village Manager or designee for each such licensed premises located in the Village. Said return shall be prepared and submitted on forms prescribed by the Village and shall be filed with the Village by the last day of the month following the month in which such motor fuel was sold. Said return shall also be accompanied by payment to the Village of all taxes imposed by this Article which are due and owing for the period covered in this return. The return shall also be accompanied with a copy of the Illinois Department of Revenue Sales and Use Tax Return (ST-1) for each motor fuel retailer.

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3.73.050 - Registration and Maintenance of Books and Records.

The owner and operator of each motor fuel retailer within the Village shall each register with the Village within thirty days after the commencement of such business on forms provided by the Village of Buffalo Grove Village Manager or designee. The owner and operator of each motor fuel retailer shall have the duty to maintain complete and accurate books, records and accounts showing the gross receipts for the sale of motor fuel and the taxes collected from the purchaser thereof, which shall be available in the Village of Buffalo Grove for examination and for audit by the Village upon reasonable notice during customary business hours.

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3.73.060 - Late Payment Penalty.

If any tax imposed by this article is not paid over to the Village when due, a late payment penalty equal to five percent of the unpaid tax is added for each month or any portion thereof, that such tax remains unpaid and the total of such late payment penalty shall be paid along with the tax imposed hereby. The Village may bring an action to collect any unpaid tax or penalty.

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3.73.070 - Penalty.

In addition to any late payment penalty, any owner and operator of the motor fuel retailer violating any provision of this Chapter upon conviction thereof shall be fined not less than five hundred dollars nor more than one thousand dollars for each such offense. Each failure to collect the tax imposed hereby or each failure to pay such tax over to the Village of Buffalo Grove shall constitute a separate violation thereof.

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3.73.080 - Transmittal of Excess Tax Collections.

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If any person collects an amount upon a sale not subject to the tax imposed, but which amount is purported to be the collection of said tax, or if a person collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the same to the purchaser who paid the same before filing the return for the period in which such occurred, said person shall account for and pay over those amounts to the Village along with the tax properly collected.

3.73.090 - Enforcement.

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Payment and collection of the municipal motor fuel tax and any late payment penalty may be enforced by the Village by action in any court of competent jurisdiction, and failure to collect, account for and pay over said tax and any late payment penalty shall be cause for suspension or revocation of any Village license for such motor fuel facility applicable to the premises thereof, as regulated in Chapter 5.04 of the Municipal Code, all in addition to any other penalty in this Chapter.

Information Item : Discussion of COVID-19 Mitigation Measures and Public Meetings

Recommendation of Action

Staff recommends discussion.

Staff seek direction from the Village Board regarding continuation of remote public meetings. For context, staff will present current COVID-19 data, the positions of surrounding municipalities, as well as other decision factors.

Trustee Liaison
Sussman

Staff Contact
Dane Bragg, Office of the Village Manager

Monday, February 7, 2022	

Information Item : Executive Session - Section 2(C)(5) of the Illinois Open Meetings Act: (5) the Purchase or Lease of Real Property for the Use of the Public Body, Including Meetings Held for the Purpose of Discussing Whether a Particular Parcel Should be Acquired.

Recommendation of Action

n/a

Executive Session - Section 2(C)(5) of the Illinois Open Meetings Act: (5) The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.

Trustee Liaison
Sussman

Staff Contact
Dane Bragg, Office of the Village Manager

Monday, February 7, 2022	

Information Item : Executive Session - Section 2(C)(11) of the Illinois Open Meetings Act: Litigation, When an Action Against, Affecting or on Behalf of the Particular Public Body Has Been Filed and is Pending Before a Court or Administrative Tribunal, or When the Public Body Finds that an Action is Probable or Imminent, in Which Case the Basis for the Finding Shall be Recorded and Entered into the Minutes of the Closed Meeting.

Recommendation of Action

N/A

Executive Session - Section 2(C)(11) of the Illinois Open Meetings Act: Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

Trustee Liaison
Sussman

Staff Contact
Dane Bragg, Office of the Village Manager

Monday, February 7, 2022	